

**Attachment 2**  
**Vehicle Fringe Value Calculation & Reporting Form**  
**NOVEMBER 1, 2024 AND ENDING OCTOBER 31, 2025**

|   |                    |                                 |                   |
|---|--------------------|---------------------------------|-------------------|
| <b>Last Name</b>  | <b>First Name</b>  | <b>M.I.</b>                     | <b>Work Phone</b> |
| <b>Social Security – SPS Employee I.D.</b>  | <b>Agency Code</b> | <b>**Vehicle Fringe Value**</b> |                   |
| <b>SECTION I: COMMUTE RULE VALUATION METHOD</b>   |                    |                                 |                   |
| 1. Number of one-way commute trips from home to office or first work location of the day during the reporting period.                         |                    |                                 |                   |
| 2. Number of one-way commute trips to home from office or last work location of the day during the reporting period.                          |                    |                                 |                   |
| 3. Add lines 1 and 2 and enter sum here.  |                    |                                 |                   |
| 4. Multiply line 3 total by \$1.50 and enter result here and on line 19.  |                    |                                 |                   |
|   |                    |                                 |                   |
| <b>SECTION II: CENTS- PER- MILE RULE VALUATION METHOD</b>   |                    |                                 |                   |
| 5. Total number of commute/personal miles driven November 1 – December 31, 2024   |                    |                                 |                   |
| 6. Total number of commute/personal miles driven January 1, – October 31, 2025  |                    |                                 |                   |
| 7. Multiply line 5 by \$.067 and enter here.  |                    |                                 |                   |
| 8. Multiply line 6 by \$.070 and enter here.  |                    |                                 |                   |
| 9. Enter salary and fringe benefits paid by the State for a State-provided chauffeur.   |                    |                                 |                   |
| 10. Add lines 7, 8, and 9 and enter sum here and on line 20.  |                    |                                 |                   |
|   |                    |                                 |                   |
| <b>SECTION III: LEASE VALUE RULE VALUATION METHOD</b>   |                    |                                 |                   |
| 11. Annual lease value amount (from IRS table)  |                    |                                 |                   |
| 12. Total number of miles driven  |                    |                                 |                   |
| 13. Total number of commute/personal use miles  |                    |                                 |                   |
| 14. Percentage of personal to total miles (line 13 divided by line 12)  |                    |                                 |                   |
| 15. Multiply line 11 by line 14 and enter here.   |                    |                                 |                   |
| 16. Employer paid fuel – multiply line 13 by 5.5 cents and enter here   |                    |                                 |                   |
| 17. Enter salary and fringe benefits paid by the State for a State-provided chauffeur.  |                    |                                 |                   |
| 18. Add line 15, 16, and 17 and enter sum here and on line 21.  |                    |                                 |                   |
|   |                    |                                 |                   |
| <b>SECTION IV: TOTAL VEHICLE FRINGE VALUE</b>   |                    |                                 |                   |
| 19. Enter total from SECTION I, line 4 here.  |                    |                                 |                   |
| 20. Enter total from SECTION II, line 10 here.  |                    |                                 |                   |
| 21. Enter total from SECTION III, line 18 here.   |                    |                                 |                   |
| 22. Enter total commute payments to State for use of a State vehicle.   |                    |                                 |                   |
| 23. Subtract line 22 from line 19, 20, or 21; enter here and in section marked “VEHICLE FRINGE VALUE” above (do not enter value less than 0). |                    |                                 |                   |
|   |                    |                                 |                   |

I solemnly affirm under the penalties of perjury that the information on this sheet is true and correct to the best of my knowledge, information and belief

**Signature MUST be on this form. Separate sheets with signatures will not be accepted.**

Signature: \_\_\_\_\_

Date: \_\_\_\_\_