

New York State Office of the State Comptroller
Bureau of State Payroll Services

Employee Worksheet
Taxable Value of Personal Use of Employer Provided Vehicle

Agency Code:		Agency Name:	
Employee Name:			SS#
ANNUAL LEASE VALUE METHOD			
Year:	Make:	Model:	Auto Fair Market Value:
$\frac{\text{_____}}{\text{(Total Miles)}} - \frac{\text{_____}}{\text{(Personal Usage Miles)}} = \frac{\text{_____}}{\text{(Business Miles)}}$			
$\frac{\text{_____}}{\text{(*Annual Lease Value)}} \times \frac{\text{(Business Miles)}}{\text{(Total Miles)}} = \$ \frac{\text{_____}}{\text{(Amt. For Business Use)}}$			
*Once the ALV amount is established, use it for the next four years or until the automobile is replaced.			
GASOLINE CALCULATION			
$5.5¢ \times \frac{\text{_____}}{\text{(Personal Usage Miles)}} = \$ \frac{\text{_____}}{\text{(Amount of Gasoline)}}$			
OR			
$\$ \frac{\text{_____}}{\text{(Total Cost Gasoline)}} - \frac{\text{_____}}{\text{(% of Personal Miles)}} = \$ \frac{\text{_____}}{\text{(Amount of Gasoline)}}$			
$\$ \frac{\text{_____}}{\text{(Ann. Lease Value)}} - \$ \frac{\text{_____}}{\text{(Amount for Business Use)}} + \$ \frac{\text{_____}}{\text{(Amount of Gasoline)}} + \$ \frac{\text{_____}}{\text{(Chauffeur Amount)}} = \$ \frac{\text{_____}}{\text{(Taxable Fringe Benefit Amount)}}$			
FIXED RATE METHOD			
Commuting Miles/Personal Usage:		<u>Taxable Fringe Benefit Amt.</u>	
Nov. 1, 2004-Aug. 31, 2005 _____ x 40.5* \$ _____		= (1) _____	
Sept. 1, 2005-Oct. 31, 2005 _____ x 48.5** \$ _____		= (2) _____	
Chauffeur Amount _____		= (3) _____	
Total Taxable Fringe Benefit Amount (Total of 1, 2 & 3)		\$ _____	
If gasoline is not supplied or reimbursed use *35.0¢ or **43.0¢.			
SPECIAL COMPUTING RULE			
$\frac{\text{_____}}{\text{(No. Trips Commuting - Each Way)}} \times \$1.50 = \$ \frac{\text{_____}}{\text{(Taxable Fringe Benefit Amount)}}$			
NOTE TO EMPLOYEE: COMPLETE AND SIGN THIS FORM AND RETURN IT TO YOUR PERSONNEL OFFICE.			
Employee Signature			Date