

**UNIVERSITY OF NEVADA, LAS VEGAS
ADDITIONAL REPORTABLE COMPENSATION FORM
(TAXABLE PERQUISITES)**

Department _____ Mail Code _____ Tel Ext _____

Employee Name _____ Emp ID# _____

Position Number _____ Account Number _____

All perquisites require the prior approval of the President; must be reported to Human Resources; and must be taxed appropriately through Payroll. The issuing department is responsible for reporting taxable perquisites to Payroll, with a copy of the report being provided to the employee. Perquisites generally do not represent additional salary payable (with the exception of moving allowances or cash recognition awards), but do generate a tax liability for the employee and the department which are “grossed up” through the Payroll System and included in employee W2’s. Federal Income Tax withholding is 25% of the reported value. Medicare deductions and matching contributions are 1.45% each. FICA (at 6.4%) or FICA Alternative (at 7.5%) may apply. Perquisites are not subject to retirement, unemployment compensation, or workers’ compensation charges.

Personal Use of University Owned or Leased Vehicles

Date Vehicle Received _____ Date Vehicle Turned In _____

Vehicle (Make/Model) _____ Market Value of Vehicle _____

Percentage of Personal Use _____ Taxable Value _____

<u>Other Perquisites</u>	<u>Date Provided</u>	<u>Cost or FMV</u>	<u>Reference Doc</u>
Event Tickets (at Face Value)	_____	_____	_____
Meal Allowances (Non-Bus Only)	_____	_____	_____
Moving Allowances	_____	_____	_____
Personal Clothing or Merchandise	_____	_____	_____
Recognition Awards (Cash Awds Only)	_____	_____	_____
Travel Reimbursement (Non-Bus Only)	_____	_____	_____
Excess of FMV over Facilities Rental	_____	_____	_____
Other _____	_____	_____	_____

Prepared by: _____ Date _____ Approved by: _____ Date _____

This form may be submitted to **Payroll** on a transaction or monthly basis, but must be submitted at least quarterly.
As a substitute for this form, alternative documentation may be permitted if approved in advance by the Payroll Dept.
A copy must be provided to the employee prior to the payroll effective date for tax withholding.