

**Willis, Osmond, & Beilstein, LLP**  
**Fringe Benefit W-2 Inclusions**

Employer \_\_\_\_\_

Employee Name \_\_\_\_\_

One form for each employee - photo copy as needed

All benefits should be reported for a twelve month period. This may be 11/1 - 10/31 or 12/1 - 11/30.  
 This list is not all-inclusive. If you have additional questions concerning possible benefits, please contact us.

**"S" Corp 2% or more Shareholders and LLC members if receiving a W-2, only**

Accident and health insurance premiums paid	\$ _____
Group term life insurance premiums on 1st \$50,000 of coverage	\$ _____
Self insured payouts on behalf of insured and dependents	\$ _____
Did the employer contribute to a 2% shareholder's Health Savings Account If yes, please indicate amount	yes___ no___ \$ _____

**All Employees**

Day care payouts on behalf of insured and dependents (over \$5,000 yr, \$2,500 for MFS taxpayers)	\$ _____
COBRA premiums on behalf of the employee	\$ _____
Education expense paid for employee over \$5,250.00	\$ _____
Uniform allowance (flat amounts paid to employee)	\$ _____
Dues paid to social organizations and clubs	\$ _____
Bonus/Christmas bonus amounts paid by cash, check, or gift card not included in payroll records ( No Minimum\$)	\$ _____
Cash value of prizes/achievement awards (exclude \$1600 annually, \$400 for non qualified plan awards)	\$ _____
Non cash gifts ('no-face-value' gifts such as Thanksgiving turkey, flowers, are exempt from tax)	\$ _____
Auto allowance (flat amounts paid to employee)	\$ _____
Mileage amounts paid over IRS limit <i>2015 limit is 0.575 per mile.</i>	\$ _____
Did the employer contribute to a 2% shareholder's Health Savings Account If yes, please indicate amount (2015 limits: \$3,350 single/\$6550 family, \$1000 catchup if age 55 at 12 31 15)	yes___ no___ \$ _____
Group term life insurance coverage <i>over</i> \$50,000.00 (include amounts paid for former employees also)	\$ _____
- Report age of employee as of 12/31/15	Age: _____
- Months of service in year 2015	Mos: _____
Third Party sick payments (attach copy of checks or a statement from the insurance company)	\$ _____

X  
 Prepared by: \_\_\_\_\_ Date \_\_\_\_\_

This is a list of common benefits, please contact us if you think you could have other taxable benefits to include.

**WOB Accountants & Advisors**  
**Employee Report on Vehicle Use - Fringe Benefit**

The value of personal use by an employee of a company car, is a taxable fringe benefit subject to tax withholding and reportable on the employee's W-2. In order to compute this value and include it in income before the calendar year ends, a twelve month period must be selected and used for mileage and usage determination. This twelve month period may be from Nov 1 to Oct 31 or from Dec 1 to Nov 30.

An employee must fill out a separate form for each vehicle made available to him/her during the twelve month period selected.

Vehicle Information

Employer		* Make	
Employee Name		* Year	
		* Cost	
		* Date Acquired	
		* Number of months driven in this period	
<b>* REQUIRED TO PROPERLY CALCULATE BENEFIT</b>			

**Did employer provide fuel?** \_\_\_\_\_

Total miles driven \_\_\_\_\_

Commuting miles

Average round trip commuting miles	_____
x # of one way trips per year	_____
= Total commuting miles	_____

Other Personal miles

Was another vehicle available for personal use?	_____
Was the vehicle available during off-duty hours?	_____

Total Personal and Commuting miles =====

X \_\_\_\_\_  
 Prepared by

X \_\_\_\_\_  
 Date