

Type of Fringe Benefit		Income Tax Withholding	Social Security and Medicare	Forms	Reporting Frequency
<b>Awards, Prizes, and Gifts</b>				PRGXX	
	<b>Length of Service Awards / Safety Awards</b>	Exempt up to \$1600 for qualified plan <sup>1</sup> awards (\$400 for nonqualified awards) for any one person in a calendar year			Within 30 days of occurrence
	<b>Gift Certificates / Gift Cards / Cash - Not Allowed by FSU</b>	Subject and Withhold	Subject and Withhold		Within 30 days of occurrence
	<b>Other Non-cash Awards if &gt; \$100 value</b>	Subject and Withhold	Subject and Withhold		Within 30 days of occurrence
<b>Club Memberships - Personal Use</b>		Subject and Withhold	Subject and Withhold	PR-04	Annually - November 1 - October 31
<b>De minimis (minimal) Benefits<sup>2</sup></b>		Exempt	Exempt		Within 30 days of occurrence
<b>Employee Tuition Waivers</b>		Exempt up to \$5,250 of benefits each year	Exempt up to \$5,250 of benefits each year		Within 30 days of occurrence
<b>Moving Expense Reimbursements</b>					
	<b>Qualified Moving Expenses<sup>3</sup></b>	Exempt	Exempt		Within 30 days of occurrence
	<b>Nonqualified Moving Expenses<sup>4</sup></b>	Subject and Withhold	Subject and Withhold		Within 30 days of occurrence
<b>Personal Use of University provided Vehicles<sup>5</sup> - Not Allowed by FSU</b>		Subject	Subject and Withhold	PRVEH	Annually - November 1 - October 31
<b>Season Tickets to any Event (musical, sport, theatre, etc.)</b>		Subject and Withhold	Subject and Withhold	PRGXX	Within 30 days of occurrence
<b>Travel Expense Reimbursements</b>					
	<b>Employee - Accountable Plan<sup>6</sup></b>	Exempt	Exempt		Within 30 days of occurrence
	<b>Spouse / Guest(s) Travel Expense</b>	Subject and Withhold <sup>7</sup>	Subject and Withhold <sup>7</sup>	PRTR1	Within 30 days of occurrence
	<b>Travel Longer than a Year<sup>8</sup></b>	Subject and Withhold	Subject and Withhold		Within 30 days of occurrence
	<b>Non-return of Advances in Excess of Substantiated Expenses<sup>9</sup></b>	Subject and Withhold	Subject and Withhold		Within 30 days of occurrence

<sup>1</sup> A plan is considered qualified if it does not discriminate in favor of highly compensated employees and is a written plan that has been put in place by the employer on a regular basis.

<sup>2</sup> A de minimis fringe benefit is defined as any property or service the value of which is (after taking into account the frequency with which similar fringes are provided by the employer to its employees) so small as to make accounting for it unreasonable or administratively impracticable. The provision of any cash or cash equivalent fringe benefit is not excludable as a de minimis fringe.

<sup>3</sup> Qualified moving expenses: expenses incurred in moving household goods and personal effects from the employee's old residence to the new residence, and traveling (including lodging but **NOT** meals) from the old residence to the new residence, provided the residences are greater than 50 miles apart.

<sup>4</sup> Nonqualified moving expenses: house hunting trips, temporary living expenses, any meals connected with the relocation, real estate transactions, more than one trip from the old residence to the new residence, selling (or settling an unexpired lease on) the old residence and buying (or acquiring a lease on) the new residence

<sup>5</sup>The commute between home and work in the vehicle is considered personal use.

<sup>6</sup> An accountable plan must meet the following three requirements: 1. Business Connection: Expenses must be business related. 2. Substantiation: The employee must substantiate, "within a reasonable period of time," the expenses with a detailed record of the expense including the date, business purpose, place, and amount of the expense. 3. Return of Unsubstantiated amounts: The employee must return, within a "reasonable time," any advances that exceed the employee's substantiated expenses.

<sup>7</sup> Exceptions: 1. There is a substantial business purpose for the person accompanying the employee. (Written approval by the employee's immediate supervisor is required. Detailed itinerary documenting business purpose is required) 2. The university incurs no additional costs attributable to the person(s) accompanying the employee. (*This exception is generally applicable to chartered transportation arrangements and shared lodging.*)

<sup>8</sup>Travel, domestic or abroad, is fully taxable when it is expected to exceed a year and/or when it does exceed a year. All payments must be made via Payroll Services.

<sup>9</sup>Any advances that exceed the employee's substantiated expenses, not returned, are fully taxable and will be included on the employee's W-2.