

**Fringe Benefits Checklist**

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

Please complete one form per Fringe Benefit type to be reported.

Client Code: \_\_\_\_\_

W-2 Year: \_\_\_\_\_

Benefit Type: \_\_\_\_\_

Has this type of Fringe been reported with DPS before?

Yes  No

If yes, when? \_\_\_\_\_

What is the taxability of this Fringe?

- All taxes
- FICA and Medicare taxes only
- Federal and State withholding taxes only
- No taxes

Is there a specific Box 12 code for these earnings on the W-2?

Yes  No

If yes, which code? \_\_\_\_\_

Would you like a description of the earnings to appear in Box 14 of the W-2?

Yes  No

If yes, what description? \_\_\_\_\_

Who will cover the taxes on the Fringe?

- Employee (FICA + Medicare deducted from normal pay)
- Employee (all taxes deducted from normal pay)
- Employee (FICA + Medicare covered by YTD Fed Withholding)\*
- Employer (gross up for FICA + Medicare)
- Employer (gross up for all taxes)

\* This option is commonly used related to terminated employees and/or Fringe reported after the calendar year has already been closed.

How will you enter the Fringe?

- Hand-keyed
- Spreadsheet import using employee number
- Other \_\_\_\_\_