

State of Rhode Island
Department of Administration

INTER-OFFICE MEMORANDUM

Office of Accounts and Control

TO: Chief Financial Officers
Chief Payroll Officers

DATE: October 12, 2021

FROM: Carol Lincoln
Associate Controller - Payroll

**SUBJECT: DUE DATES FOR A-51 FORMS (Personal Usage of State Vehicles)
CFO 22-02**

Form A-51 (Annual Statement of Personal Usage for State Vehicles) must be completed, signed, dated, and submitted by each employee to whom a vehicle is assigned. This does not pertain to "pooled" vehicles that have no reportable employee personal mileage. The employee must complete one A-51 form (A-51A, A-51B or A-51C). The employee must return one copy of his/her completed A-51 form to his/her department/agency payroll office **on or before November 5, 2021**.

These A-51 forms are for Payroll use only; employees will still need to complete the on-line forms for the State Fleet Office.

It is the agency's responsibility to ensure that all employees submit Form A-51 if they are required to do so. Employees who are assigned a vehicle, but have no personal mileage to claim, are still required to complete a form showing there is no personal use of the vehicle, and therefore no taxable benefit.

Your department/agency payroll office will review each form for accuracy and to ensure all appropriate account numbers are correct. They will forward one copy of the A-51 form to the Office of Accounts and Control, Central Payroll Department, One Capitol Hill, Providence, RI 02908-5883 **on or before November 12, 2021**. They can make and retain one copy for their files. The taxable fringe benefit amount, as reported on the completed A-51 form, will be entered on the Payroll Master File and will be reported in the "fringe benefit" column of the Payroll Attendance Report by the Office of Accounts and Control **during the payroll periods beginning November 7, 2021 and ending December 4, 2021**.

The IRS approved vehicle cents per mile rates to be used for the Vehicle Cents-Per-Mile Method are: \$0.575 for the period November 1, 2020 to December 31, 2020; \$0.56 for the period January 1, 2021 to October 31, 2021

Important note regarding vehicle fair market values:

For employees filing Form A51A (Vehicle Cents-Per-Mile Method), please remember to include the vehicle's fair market value (FMV). For 2021, this method can only be used for cars, trucks and vans with FMV less than \$51,100. Any vehicle exceeding these amounts must be reported on Form A51B (Annual Lease Value Method).

For employees filing Form A51C (Commuting Valuation Method, aka \$3/day), the following requirements must be met:

- these employees must not be elected officials
- for 2021, the employee's total compensation must not exceed \$161,700
- commuting must be the employee's only personal vehicle usage (if there is personal mileage on the vehicle(s) other than commuting, it must be tracked)

If any of these three requirements are not met, the employee is not eligible to use the Commuting Valuation Method. They must use either Form A51A Vehicle Cents-Per-Mile Method, if allowable, or Form A51B Annual Lease Value Method.

Policy A-51 may be found at https://rigov-policies.s3.amazonaws.com/AC_151_A-51_Employer_Provided_Vehicles_revised_Oct_2014.pdf and the reporting forms are available at

[http://controller.admin.ri.gov/documents/Forms/Payroll%20Forms/504_Employer%20Provider%20Vehicles%20Forms%20Revised%20\(A-51\).pdf](http://controller.admin.ri.gov/documents/Forms/Payroll%20Forms/504_Employer%20Provider%20Vehicles%20Forms%20Revised%20(A-51).pdf)