



MEMORANDUM  
BUREAU OF ACCOUNTING  
(410) 386-2011

June 10, 2008

**TO: Kimberly A. Millender, County Attorney**

**RE: Public Information Act Request – County Cars Assigned to Commissioners**

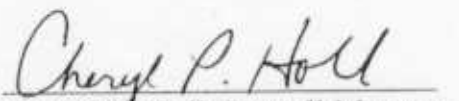
Commissioner Gouge and former Commissioner Perry Jones are the only individuals who currently have or had an annual lease value applied to their bi-weekly pay.

Under the IRS guide to fringe benefits, the annual lease value is based on the fair market value of the provided vehicle. All elected officials must use this rule. Lease value tables are provided by the IRS, and are based on a four-year lease term. The vehicle must be revalued and the lease value recomputed after four years or when an upgrade to another vehicle occurs.

Fringe benefits are included in an employee's gross income and are subject to Federal, State, Social Security and Medicare taxes.

Mrs. Gouge's provided vehicle is a 2000 Buick LeSabre Custom Sedan 4 D. Her taxable fringe benefit, included on her W-2, for 2003 was \$4,684.71; 2004, \$4,349.97; 2005, \$4,350.04; 2006, \$4350.00 and 2007, \$2350.00

Mr. Jones's was provided a 2000 Taurus for CY 2003, which was exchanged for a 2002 Chrysler Concorde in January 2004 until the beginning of December 2006, when Mr. Jones's term ended. His taxable fringe benefit, included on his W-2, for 2003 \$4,290.40; 2004, \$ 4,849.99; 2005, \$4,849.97; 2006, \$4719.40.

  
Cheryl P. Holl, Payroll Manager

DEPARTMENT OF THE  
COUNTY ATTORNEY  
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