

UT Southern: FI0900-S Fringe Benefits	
Version 1	Publication Date: 12/08/2023

Objective

UT Southern issues this procedure to help facilitate compliance with [FI0900–Fringe Benefits](#).

Scope

This procedure applies to all UT Southern employees.

Procedure

- I. **General Requirement**
 - A. Under federal law, UT Southern is required to document the non-taxable nature of certain Fringe Benefits and report any identified Fringe Benefits to the System Payroll Office.
 - B. [FI0900](#) provides a list of examples of the types of goods or services provided to University employees that might be taxable fringe benefits.
- II. **Taxable and Non-Taxable Fringe Benefits**
 - A. [FI0900](#) contains guidance on taxable and non-taxable fringe benefits. Please review the policy and the associated guidance document.
- III. **Documentation Requirements**
 - A. Departments must comply with FI0900 and its associated [procedure](#).
 - B. Departments must document taxable fringe benefits throughout the year and must maintain the documentation consistent with the University’s Records Management policy.
 - C. No later than the second Monday in November, a department that has provided an employee with a taxable benefit must complete a [Taxable Fringe Benefits Form](#).
- IV. **Documentation Routing Steps**
 - A. The department that provided taxable fringe benefits will route the Taxable Fringe Benefits Form to their direct supervisor.
 - B. The direct supervisor will forward to the applicable Vice Chancellor.
 - C. The Vice Chancellor will forward the documentation to the UT Southern Business Office.
 - D. UT Southern’s Business Office will forward the taxable fringe benefits forms to the UT System Payroll Office no later than the first Monday in December.

Penalties/Disciplinary Action for Non-Compliance

Violating this procedure could result in adverse human resource actions, up to and including termination. Individuals who violate this procedure or FI0900, or both, put themselves at risk of incurring tax penalties imposed by the IRS.

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Related Policies/Guidance Documents

FI0900 (Fringe Benefits)