

Nonwage Compensation Reporting and Taxation Matrix

	NONWAGE COMPENSATION	OASDI GROSS UP	W/H OASDI TAX	HI/FEDMED GROSS UP	W/H HI/FM TAX	FEDERAL GROSS UP	W/H FED TAX	NC GROSS UP	W/H NC TAX	DUE IN PAYROLL
AWD	CASH AWARDS PAID THROUGH FOUNDATIONS	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	MM-05-YY
ACC	CASH AWARDS PAID THROUGH ACCOUNTING	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	MM-05-YY
BGA	BOWL GAME AMENITIES	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	02-15-YY
MEP	TAXABLE MOVING EXPENSES	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	12-01-YY
ATH	FOOTBALL SEASON TICKETS	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	10-01-YY
ATH	BASKETBALL SEASON TICKETS	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	11-15-YY
GT	TUITION WAIVER - (only amounts over \$5,250 for the calendar year are reportable)	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	Spring 04-30-YY Fall 10-31-YY Summer 8-31/YY
PKG	COMPLIMENTARY PARKING	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	*QUARTERLY 1
GCT	GIFT CERTIFICATES (any amount)	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	MM-05-YY
CSH	CASH PRIZES (any amount)	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	*QUARTERLY 1
NCP	NON-CASH PRIZES	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	*QUARTERLY 1
OTH	COMPLIMENTARY TICKETS (other events)	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	*QUARTERLY 1
CMP	COMPENSATION PAID THROUGH ACCOUNTING	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	SUBJECT	Y	MM-05-YY
CAR	COURTESY CAR	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	**QUARTERLY 2
MLS	ATHLETIC MEALS	SUBJECT	Y	SUBJECT	Y	SUBJECT	N	SUBJECT	N	**QUARTERLY 2

* Quarterly 1 Due 5th of April, July, October & January

** Quarterly 2 Due 5th of February, May, August & November

OASDI Tax Rate 6.20%

HI Tax 1.45%

Supplemental tax rates: Federal Tax Rate = 25%

NC Tax Rate = 6%

Updated 5/11/2009