

Fringe Benefits Tax – Checklist of benefits



Australian Government
Australian Taxation Office

About Fringe Benefits Tax

There are many different types of Fringe Benefits to consider. In order to determine which ones are applicable to you, please respond to the following questions.

Taxpayer name

ABN

1 Benefits provided

Did you provide any non-cash benefit to past, present or future employees or their associates?
Or, did you provide any 3rd party arrangements to an employee or their associate such as providing a company maintained car or low interest loan?

Yes No Unsure

2 Car Benefits and car parking

Did you own or lease any motor vehicles that were available, at any time, for the private use (eg driving to and from work) of an employee?

Yes No Unsure

Did you provide an employee with car parking on your own or leased premises?

Yes No Unsure

3 Loans or Debt waiver

Did you provide an employee (including Directors) with a loan?

Yes No Unsure

Have you released an employee from an obligation to repay an amount owed to you?

Yes No Unsure

4 Expense Payments

Did you pay or reimburse any expenses incurred by an employee (eg private telephone, gym membership or private health insurance)? Or did you reimburse an employee for car expenses where the employee owns or leases the car?

Yes No Unsure

5 Housing, Living Away from Home Allowance or Board

Did you or an associate:

Provide accommodation to an employee?

Yes No Unsure

Pay an employee a Living Away From Home Allowance?

Yes No Unsure

Provide an employee with accommodation and two or more meals per day?

Yes No Unsure

6 Entertainment or tax exempt body entertainment

Did you provide any employee with entertainment by way of food or drink?

Yes No Unsure

If you are a tax exempt body, did you provide entertainment to any employee?

Yes No Unsure

7 Property and Residual benefits

Did you provide any goods to employees, for free or at a discount?

Yes No Unsure

Did you provide any other types of benefits to an employee; eg professional work, rights to use property or private use of vehicles other than cars?

Yes No Unsure

If you are in the airline or travel agent industry, did you provide an employee with free or discounted air travel, either directly or because of an arrangement between you and an airline?

Yes No Unsure

8 Exempt benefits

Did you provide any benefits to employees that you consider are exempt from FBT?

Yes No Unsure

9 Reporting obligations

Are you aware of the requirement to have the grossed-up value of certain fringe benefits placed on the employee's payment summary?

Yes No Unsure

Are you aware of the different gross-up rates used in relation to fringe benefits depending on the entitlement to a GST input tax credit?

Yes No Unsure

Thank you for completing this form.