

| Summary of Fringe Benefits Provided by a Taxable Employer | | | | | | Comprising | | |
|---|--------|---------------------|-----------------------|---------------------|---------------|-----------------|-----------------|---------------|
| Type of Benefit | Number | Gross Taxable Value | Employee Contribution | Value of Reductions | Taxable Value | Type 1 Benefits | Type 2 Benefits | |
| Cars Using the Statutory Formula | A | | | | | | | |
| Cars Using the Operating Cost Method | B | 2 | 18,088 | 3,000 | 15,088 | 15,088 | | |
| Loans Granted | C | 1 | 2,583 | | 2,583 | | 2,583 | |
| Debt Waiver | D | | 47,583 | | 47,583 | | 47,583 | |
| Expense Payments | E | | 36,000 | | 36,000 | | 36,000 | |
| Housing - Units of Accommodation Provided | F | 1 | 35,000 | 25,000 | 10,000 | | 10,000 | |
| Living-Away-From-Home Allowance | G | | | | | | | |
| Board | J | | | | | | | |
| Property | K | | | | | | | |
| Income Tax Exempt Body - Entertainment | L | | | | | | | |
| Other Benefits (Residual) | M | | | | | | | |
| Car Parking | N | | | | | | | |
| Meal Entertainment | P | | | | | | | |
| Totals | | | 139,254 | 28,000 | | 111,254 | 15,088 | 96,166 |

Calculation of Fringe Benefits Tax Payable

| | Gross-Up Rate | | |
|---|--|--------|------------------|
| A. Type 1 Benefits Above | 15,088 | 2.0802 | 31,385 |
| B. Type 2 Benefits Above | 96,166 | 1.8868 | 181,445 |
| C. Aggregate Non-Exempt Amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) | | | |
| Fringe Benefits Taxable Amount | (A+B) or C, depending on employer type | | \$212,830 |

For Rebatable Employers Only

Days Rebatable in FBT Year 365

| | | |
|--|-----|--------------------|
| Tax Payable @ 47.00% | | 100,030.10 |
| Aggregate Non-Rebatable Amount (rebatable employers only) | | |
| Rebate @ 48.00% of Tax Payable Less Aggregate Non-Rebatable Amount | | |
| Sub-Total | | 100,030.10 |
| Less Quarterly FBT Instalments: | | |
| | Jun | 20,000.00 |
| | Sep | 20,000.00 |
| | Dec | 20,000.00 |
| | Mar | 20,000.00 |
| Payment Due | | \$20,030.10 |

| Employee | Cars | Loans | Debt Waiver | Expense Payments | Housing | LAFHA | Board | Property | Tax-Exempt Body Ent | Other (Residual) | Car Parking | Meal Entertain | Taxable Value | Reportable Fringe Benefits | | |
|---|---------------|--------------|---------------|------------------|---------------|-------|-------|----------|---------------------|------------------|-------------|----------------|----------------|----------------------------|----------------|----------------|
| | | | | | | | | | | | | | | Under Limit | Reportable | Gross-Up |
| John Smith | 6,076 | 2,583 | 47,583 | | 5,000 | | | | | | | | 61,242 | | 61,242 | 115,552 |
| Samantha Brown | 9,012 | | | 36,000 | 5,000 | | | | | | | | 50,012 | | 50,012 | 94,362 |
| Not Reportable | | | | | | | | | | | | | | | | |
| Unallocated Benefits (the balance) | | | | | | | | | | | | | | | | |
| | 15,088 | 2,583 | 47,583 | 36,000 | 10,000 | | | | | | | | 111,254 | | 111,254 | 209,913 |

Number of Employees Receiving Fringe Benefits 2

Car Fringe Benefits Summary
Year Ended 31 March 2015

Sample Employer Pty Ltd
 Prepared by Dennis

| Car Make & Model <small>(click to view worksheet)</small> | Rego No | Cost of Car For FBT | Dates | | | Benefit | | | Reportable Fringe Benefit (RFB) | Value of Benefit | Employee Conts | Taxable Value |
|--|---------|---------------------|------------|------------|----------|---------|--------|------|---------------------------------|------------------|----------------|---------------|
| | | | Commitment | First Held | Disposal | Type | Method | RFB? | Employee With 100% Share | | | |
| Holden Statesman | AAA 111 | 60,000 | 01-03-14 | 01-03-14 | | 1 | O | Yes | John Smith | 7,076 | 1,000 | 6,076 |
| BMW | BBB 222 | 66,000 | 22-01-14 | 22-01-14 | | 1 | O | Yes | Samantha Brown | 11,012 | 2,000 | 9,012 |
| Car 3 | | | | | | | | | | | | |
| Car 4 | | | | | | | | | | | | |
| Car 5 | | | | | | | | | | | | |
| Car 6 | | | | | | | | | | | | |
| Car 7 | | | | | | | | | | | | |
| Car 8 | | | | | | | | | | | | |
| Car 9 | | | | | | | | | | | | |
| Car 10 | | | | | | | | | | | | |
| Car 11 | | | | | | | | | | | | |
| Car 12 | | | | | | | | | | | | |
| Car 13 | | | | | | | | | | | | |
| Car 14 | | | | | | | | | | | | |
| Car 15 | | | | | | | | | | | | |
| Car 16 | | | | | | | | | | | | |
| Car 17 | | | | | | | | | | | | |
| Car 18 | | | | | | | | | | | | |
| Car 19 | | | | | | | | | | | | |
| Car 20 | | | | | | | | | | | | |
| Totals | | | | | | | | | | 18,088 | 3,000 | 15,088 |

Loan Fringe Benefit Worksheet

Sample Employer Pty Ltd

Year Ended 31 March 2015

Prepared by Dennis

| | | | | |
|------------------------------------|-------------|------------|------------------------------|-------------------|
| Employee | John Smith | | Original Loan Amount | 50,000.00 |
| Purpose of Loan | Private use | | Loan Balance at 01/04/2014 | |
| Proportion Otherwise Deductible | | | FBT Interest Below @ 5.95% | 2,582.87 |
| Date Loan Originally Provided | | 01-05-14 | Interest Charged by Employer | |
| Date Loan Paid Out (if applicable) | | | Benefit | 2,582.87 |
| Total Days for Loan This Year | | 335 | Less Otherwise Deductible | |
| | | | Taxable Value | \$2,582.87 |

| Date | Description | Drawdowns | Repayments | Days | Interest | Balance |
|-------------------|-----------------|-----------|-------------------|------------|-------------------|------------------|
| 01-05-2014 | Opening Balance | | | | | 50,000.00 |
| 22-08-2014 | Repayment | | 5,000.00 | 113 | 921.03 | 45,921.03 |
| 31-03-2015 | Closing Balance | | | 222 | 1,661.84 | 47,582.87 |
| | Totals | | \$5,000.00 | 335 | \$2,582.87 | |

| Employee Name <small>(click to view worksheet)</small> | Loan Dates | | Loan Amounts | | | Interest Amounts | | | Less Deductible | Taxable Value |
|---|------------|----------|------------------|-------------|------------------|------------------|---------------|-----------------|--------------------|------------------|
| | Provided | Paid Out | Original | Opening Bal | Closing Bal | FBT | Less Employer | Benefit | | |
| John Smith | 01-05-2014 | | 50,000.00 | | 47,582.87 | 2,582.87 | | 2,582.87 | | 2,582.87 |
| Loan 2 | | | | | 0.00 | | | | | |
| Loan 3 | | | | | 0.00 | | | | | |
| Loan 4 | | | | | 0.00 | | | | | |
| Loan 5 | | | | | 0.00 | | | | | |
| Loan 6 | | | | | 0.00 | | | | | |
| Loan 7 | | | | | 0.00 | | | | | |
| Loan 8 | | | | | 0.00 | | | | | |
| Loan 9 | | | | | 0.00 | | | | | |
| Loan 10 | | | | | 0.00 | | | | | |
| | | | 50,000.00 | | 47,582.87 | 2,582.87 | | 2,582.87 | | 2,582.87 |

| Employee | Details of Expense Payment | Type (1 or 2) | Date of Expense | Otherwise Deductible % | Expense Amount | Less Employee Contribution | Less Otherwise Deductible | Taxable Value |
|----------------|----------------------------|------------------|--------------------|---------------------------|--------------------|-------------------------------|------------------------------|--------------------|
| Samantha Brown | Mortgage Repayments | 2 | 31-03-2015 | | 36,000.00 | | | 36,000.00 |
| Totals | | | | | \$36,000.00 | | | \$36,000.00 |

| Address of Unit of Accommodation | Notes | Employees Sharing Benefit | Share % | Period of Occupancy | Type (1 or 2) | Value of Benefit | Less Rent Paid | Taxable Value |
|----------------------------------|-------|---------------------------|---------|---------------------|---------------|--------------------|--------------------|--------------------|
| 22 Station St SYDNEY NSW 2000 | | John Smith | 50% | From | 2 | 35,000.00 | 25,000.00 | 10,000.00 |
| | | Samantha Brown | 50% | 01-04-2014 | | | | |
| | | | | To | | | | |
| | | | | 31-03-2015 | | | | |
| Totals | | | | | | \$35,000.00 | \$25,000.00 | \$10,000.00 |