



# CRISPIN & JEFFERY

Chartered Accountants

## 2016 FRINGE BENEFITS CHECKLIST

EMPLOYER'S NAME:

This form is a checklist of the various types of Fringe Benefits that your organisation may provide. Please answer the following questions.

1. Were any cars provided to employees during the year? YES / NO
2. Was any entertainment (e.g. lunches, club memberships etc.) provided to employees during the year? YES / NO
3. Were any car parking facilities provided to employees during the year? YES / NO  
NOTE: Only applicable if your gross business income was greater than \$10 million
4. Were any private or non-deductible expenses paid on behalf of employees (e.g. health insurance, home telephones, children's education, personal travel, etc) ? YES / NO

If the answer to any of questions 1, 2, 3 or 4 is yes, please complete the attached worksheets. If you have any questions in relation to the worksheets, please contact us on (02) 9908-4744

5. Were any loans provided to employees during the year ? YES / NO
6. Have any loans to employees been written off or waived ? YES / NO
7. Were any employees allowed free use of company property for private purposes (other than cars) ? YES / NO
8. Were any employees provided with free or discounted products that had a value in excess of \$1000 ? YES / NO
9. Was any housing provided to employees during the year (other than accommodation whilst travelling) ? YES / NO
10. Were any employees paid living away from home allowances ? YES / NO
- 11 Any other benefits provided to employees? YES / NO

If the answer to any of questions 6 to 11 is yes, please contact us on (02) 9908-4744 to ascertain

your eligibility for FBT exemptions.



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## 2016 FRINGE BENEFITS CHECKLIST CONTINUED

EMPLOYER'S NAME:

1. Cars provided to employees during the year

(Please Note: Please photocopy and use a separate sheet for each car)

1a. Vehicle Details

_____	
Make & model	
_____	
Driver/employee	
_____	
Registration number	
_____	
Purchase date	
_____	
Purchase price (incl \$	
_____	
New or Second Hand Vehicle	
_____	
Sale date (if sold since 1st April 2014)	
_____	
Odometer reading 31/3/15	_____ kms
Odometer reading 31/3/16	_____ kms

Please Note: If you have purchased or leased a new car during the year, please provide a copy of the purchase and finance documentation.

1b. Employee Reimbursements

Car running costs paid by employee and not reimbursed	\$ _____
Any amount paid by the employee to you for use of the car	\$ _____

Was there any time during the year when the car was incapable of use or was garaged at the employers premises. If so, please show

number of days that the car was unavailable

           days



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## 2016 FRINGE BENEFITS CHECKLIST CONTINUED

EMPLOYER'S NAME:

1c. Additional Details (Only required if a log book has been maintained)

*Please Note:*

- \* *The use of a log book is likely to be beneficial if business useage exceeds 75%*
- \* *A new log book must be completed every 5 years or if your driving pattern changes by more than 10%*
- \* *If your log book was commenced prior to March 1997 or earlier, you must complete a new log book in the 2015 FBT year (1/04/2015 to 31/04/2016)*

Lease expenses	\$ <u>                    </u>
CHP/Asset Purchase repayments	\$ <u>                    </u>
Registration / CPT Insurance	\$ <u>                    </u>
Comprehensive Insurance (Date Paid __/__/__)	\$ <u>                    </u>
Repairs & maintenance	\$ <u>                    </u>
Petrol & oil	\$ <u>                    </u>
Total car running costs for the period	\$ <u>                    </u>

PLEASE ATTACH PHOTOCOPIES OF (OR THE ORIGINAL) LOG BOOK.



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## 2016 FRINGE BENEFITS CHECKLIST CONTINUED

EMPLOYER'S NAME:

### 2. Entertainment Expenses in respect of Employees

Fringe Benefits Tax applies to most entertainment provided to employees and paid for by the employer. Entertainment of clients and other business contacts is not subject to Fringe Benefits Tax but it is not tax deductible and input tax credits are not claimable.

For example, if an employee takes a client to lunch, the cost of the lunch is 50% employee entertainment and therefore 50% of the cost is subject to Fringe Benefits Tax. Alternatively, if you maintained a twelve week entertainment register, please advise of the staff entertainment percentage. NB - Meal entertainment includes the cost of meals with clients when travelling.

Please provide the following information:

Total meal entertainment	\$ _____
Total other entertainment (eg. Corporate boxes/Cultural event tickets)	\$ _____
Total Entertainment Expenses ( 1/4/15 to 31/3/16 )	\$ _____

Part or all of the cost of a Christmas function may be exempt from Fringe Benefits Tax, therefore please provide a breakdown of the Christmas Function in the following categories

Total cost of Christmas function	\$ _____
1. Cost of Meals	\$ _____
2. Cost of Drinks	\$ _____
3. Cost of any gifts	\$ _____
4. Any additional Costs	\$ _____

Number of employees present \_\_\_\_\_

Number of non-employees present (including employees' spouses/partners) \_\_\_\_\_

If you have a large amount of entertainment and a high proportion of non-employee entertainment (e.g. most lunches/functions have say 3 or 4 clients attending and only one employee), please contact us on (02) 9908-4744 to discuss.



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## 2016 FRINGE BENEFITS CHECKLIST CONTINUED

EMPLOYER'S NAME:

### 3. Car Parking Facilities Provided to Employees

NB: Only complete this section if:

- (a) Your gross income is greater than \$10 million AND
- (b) There is a commercial parking station within a 1 kilometre distance from your business premises that charges more than \$7.83 per day for parking

Number of parking spaces available to employees \_\_\_\_\_

What is the cheapest daily rate at a parking station within 1 km? \$ \_\_\_\_\_

Number of days each car parking space was used by employees (Do not include days where the space was used for less than 4 hours)

1. \_\_\_\_\_ days

2. \_\_\_\_\_ days

3. \_\_\_\_\_ days

Attach a separate sheet if more than three parking spaces.

### 4. Expense Payment Fringe Benefits

Did you provide an employee with any of the following work related items?

- Mobile Phone YES / NO
- Laptop Computer YES / NO
- A portable printer designed for use with a laptop YES / NO
- Briefcase YES / NO
- Calculator YES / NO
- Item of Protective Clothing YES / NO
- Tool of Trade YES / NO
- Electronic Diary YES / NO

If yes, an exemption from FBT could apply as long as the mobile phone, protective clothing or computer software was to be used primarily in the employee's employment.


