

2021 Fringe Benefits Tax Questionnaire



Please read carefully, complete all necessary information and return to our office to enable us to determine your fringe benefit obligations.

MOTOR VEHICLES:

Car fringe benefit – Arises where the employer makes a car available for the private use of an employee regardless of whether the employee actually uses the car for private purposes (eg employer’s car garaged at employees home).

What is a Car – the following vehicles are cars for FBT purposes –

- a) Motor cars, station wagons, panel vans and utilities (excluding panel vans and utilities designed to carry a load of one tonne or more)
- b) All other goods – carrying vehicles designed to carry less than one tonne
- c) All other passenger – carrying vehicles designed to carry fewer than nine passengers.

Vehicle (Non-Car) benefits – If an employer provides a vehicle (not being a car) to an employee a residual fringe benefit arises. A “non-car” is a vehicle that either –

- a) Has a carrying capacity of greater than one tonne; and/or
- b) Designed to carrying more than 8 passengers.

A motorcycle is a non-car for FBT purposes. The Taxation Office is specifically targeting the private use of “non-cars”.

A “non-car” is exempt from FBT if it is used for work-related travel of an employee and the private use (excluding home to work travel) is only minor, infrequent and irregular. There is no requirement to keep special records for this exemption. However, you must be able to demonstrate that at all times the use of the vehicle meets this eligibility criteria.

Q1. Are any business motor vehicles provided to employees (including Company Directors) for their personal use or are they available for private use, ie. garaged at employee’s home)	YES Go to Q2	NO Go to Q3
(Motor Vehicle includes a motor car, motorcycle, station wagon, panel van, utility truck or similar)		
Q2. Is the vehicle a taxi, panel van, or utility? AND, is the personal travel by the employee minor, infrequent and irregular?	YES Go to Q3	NO Complete Motor Vehicle Schedule

ENTERTAINMENT:

Meal entertainment – Is defined as the provision of –

- a) Entertainment by way of food or drink;
 - b) Accommodation or travel in connection or for the purpose of facilitating entertainment (includes taxi fares, car parking, accommodation, air fares etc.); or
 - c) The reimbursement of expenses incurred in providing something covered by a) or b);
- whether or not :

- Business discussions or business transactions occur; or
- It is in connection with the performance of the duties of any office or employment.

Q3. Have expenses for employee entertainment by way of food and drink, been incurred? (for example, staff Xmas party or the employer pays for the employee to take clients to lunch at a restaurant)	YES Go to Q4	NO Go to Q6
	YES	NO Go to Q5

Q4. Has a register been kept of meal entertainment for a continuous 12 week period (since 1 April 2016)?

If **YES**, Register percentage of employee meals _____ %

Register percentage of client meals _____ %

Total cost of meal entertainment for:

1/4/2020 to 31/3/2021 (Inc GST) \$ _____ **go to Q6.**

Q5. Complete the tables below. (Please read notes)

Note1: If you do not have the relevant information to complete the following tables the 50/50 split method of valuing meal entertainment can be used. This will mean that half of the expenses will be subject to FBT and half will be non-deductible for tax purposes. It must be kept in mind that using this method may result in a higher FBT liability than an analysis of all of the actual expenditure. If you would like to take this option please provide the following information regarding the total cost of meal entertainment for the year, otherwise complete the following table.

Total cost of meal entertainment for:

1/4/2020 to 31/3/2021 (Inc GST) \$ _____ **go to Q6.**

Note 2: Associates are relatives and partners of employees

CONSUMPTION OFF EMPLOYER'S PREMISES

Number of employees, Associates & clients Provided with benefit	Description of Benefit: Date it was provided; Type of function (eg. Xmas Party, Lunch at a Restaurant)	1/4/20 to 31/3/21 Amount \$ (inc GST)
Emp/Assoc = Client =		
Emp/Assoc = Client =		
Emp/Assoc = Client =		
Emp/Assoc = Client =		

CONSUMPTION ON EMPLOYER'S PREMISES *EXCLUDING LIGHT REFRESHMENTS*

Number of employees, associates & clients provided with benefit	Description of Benefit: Date it was provided; Type of function (eg. Xmas Party)	1/4/20 to 31/3/21 Amount \$ (inc GST)
Emp = Assoc = Client =		
Emp = Assoc = Client =		
Emp = Assoc = Client =		
Emp = Assoc = Client =		

- Q6.** Did you provide laptops or mobile phones to employees that are used for private purposes or pay for any club membership fees for leisure facilities for your employees? (for example, private use of laptop or mobile phone, golf clubs, football corporate box)
- YES**
Complete
Table
- NO**
Go to
Q7

Name of employee	Description	1/4/20 to 31/3/21 Amount \$ (inc GST)

- Q7.** Have you paid for any employee's private travel expenses or private vacations?
- YES**
Complete
Table
- NO**
Go to
Q8

Name of employee	Description of Expense	1/4/20 to 31/3/21 Amount \$ (inc GST)

LOANS:

- Q8.** Has a low interest or interest free loan been provided to an employee or associate?
- YES**
- NO**
Go to
Q9

If **YES** provide the following details for each loan

Name of employee/associate: _____

Description of what the loan was used for: _____

Date loan entered into: _____

Interest rate: _____% Opening balance at 1 April, 2020: _____

Complete a table as illustrated below.

Date	Advances & interest Charges	Repayments	Balance

- Q9.** Have you waived any debts owed to the business by employees? **YES** **NO**
Go to Q10

If **YES** describe what the debt was and the amount that was waived:

EXPENSE PAYMENTS

- Q10.** Have you paid or reimbursed employees for personal expenses? **YES** **NO**
(for example, electricity accounts, child care expenses, life insurance premiums, medical and health benefits, rates, taxi fares, motor vehicle expenses, computers, travel or telephone expenses, club or gym membership fees) Complete Table Go to Q11

Name of Employee	Description of Expense	1/4/20 to 31/3/21 Amount \$ (inc GST)	Business Use %

HOUSING:

- Q11.** Do you pay rent, board or a living away from home allowance to or on behalf of any employee? **YES** **NO**
Complete Table Go to Q13

Name of Employee:	
Weekly market Value of Accommodation:	
Amount paid by employee:	
Number of days/weeks benefit	

PROPERTY:

Q12. Do you provide any employees with property (either in-house or external) for free or at a discount? (For example goods, shares)

YES
Complete
Table

NO
Go to
Q13

Note: There is a general exemption for the first \$1,000 of each amount of the in-house fringe benefits provided to each employee in a year provided that the employee does not access the benefit under a salary packaging arrangements.

Name of Employee	Description of Property Provided	In-house or External	Market Value of Property	Amount Employee Paid	Business Use %

SUPERANNUATION:

Q13. Have you made superannuation contributions (including the compulsory 9.5%) on behalf of your employees?

YES

NO

If **YES** were the superannuation contributions made to a complying superannuation fund?

YES

NO

RESIDUAL BENEFITS

Q14. Have you paid any other benefits to employees/directors not included in the above?

YES

NO

DECLARATION:

I (Insert name), being a (state position), of (Company Name) do declare that the above information provided to Modoras Accounting (QLD) Pty Ltd is true and correct to the best of my knowledge:

..... (Signature) Dated

Contact Phone No.

Email address.....

Motor Vehicle Schedule

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6
Description of vehicle						
Registration No.						
Odometer reading at 31/3/2021						
Number of days not available for private use (e.g. vehicle at the mechanic's, employee away from home and vehicle garaged at employer's premises)						
Employee's contribution towards running costs						
Name of employee who receives benefit						
If vehicle sold after 1/4/2020						
Date of sale						
Sale Price (Inc GST)						
Odometer reading at date of sale						
If vehicle purchased after 1/4/2020 (Please provide a copy of the purchase agreement and any finance agreement.)						
Date of purchase						
Purchase price (Inc GST)						
New/second hand						
Odometer reading at date of purchase						

Log book percentage (If no log book go back to Q3 in the FBT questionnaire). Log book should be kept for 12 continuous weeks after the 31/3/2016						
	%	%	%	%	%	%
Vehicle expenses (Inc GST)- 1/4/2020 to 31/3/2021 (Only complete if "log book percentage" is completed)						
Fuel & Oil						
Repairs & Maintenance						
Registration						
Insurance						
Lease Payments						
Accessories fitted during year						
Other						