



FBT alternate rate calculation sheet – income year return

Employer's details Name IRD number
(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

- Transfer totals from your IR428
- Keep calculation sheets for your own records
- Use the **Fringe benefit tax guide - IR409** to help complete your return.

Shareholder-employees' taxable benefits								
Employee's name	Employee's income	Tax on employee's income	Net income	Fringe benefit total taxable value	Fringe benefit-inclusive cash remuneration (FBICR)	Tax on FBICR*	FBT on net income*	FBT payable
1	2	3	4	5	6	7	8	9
Employee's name	Employee's income <small>(for example, wages, salary)</small>	Tax on employee's income <small>(column 2)</small>	Net income <small>(column 2 minus column 3 - whole dollars only)</small>	Fringe benefit total taxable value <small>(box E from IR428 - whole dollars only)</small>	Fringe benefit-inclusive cash remuneration (FBICR) <small>(column 4 plus column 5)</small>	Tax on FBICR* <small>(column 6)</small>	FBT on net income* <small>(column 4)</small>	FBT payable <small>(column 7 minus column 8)</small>
Pooled vehicles and non-attributed benefits*	\$.	\$.	\$.	\$.	\$.	\$.	\$.	\$.
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If you have more employees, complete another form and combine the totals to transfer to your FBT return.

- * FBT rate for pooled vehicles and non-attributed benefits
 - 49.25% from 2021 income year
 - 42.86% for all years before 2021 income year.
- FBT rate for pooled vehicles and non-attributed benefits to major shareholder-employees or associates who are not employees†
 - 63.93% from 2021 income year
 - 49.25% for all years before 2021 income year.
- * Use the rates in table 3 of the **Fringe benefit tax guide – IR409** (page 35) to calculate Tax on FBICR and FBT on net income.

Total fringe benefit payable for the year

Copy the amount in Box A to Box 5 of your FBT return

A \$

Note: For employees where remuneration details were not finalised at the time of completing last year's FBT return:
If an FBT adjustment is required, transfer the amount to the remuneration adjustment sheet in the **Fringe benefit tax guide - IR409**.