

FBT alternate rate calculation sheet – annual 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 IR429 • Keep calculation sheets for your own records • Use the **Fringe benefit tax guide - IR409** to help complete your return.

Employees' taxable benefits

Employee's name 1	Employee's income 2 <small>(for example, wages, salary)</small>	Tax on employee's income 3 <small>(column 2)</small>	Net income 4 <small>(column 2 minus column 3 - whole dollars only)</small>	Fringe benefit total taxable value 5 <small>(box E from IR429 - whole dollars only)</small>	Fringe benefit-inclusive cash remuneration (FBICR) 6 <small>(column 4 plus column 5)</small>	Tax on FBICR* 7 <small>(column 6)</small>	FBT on net income* 8 <small>(column 4)</small>	FBT payable 9 <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.

<p>* FBT rate for pooled vehicles and non-attributed benefits</p> <ul style="list-style-type: none"> • 49.25% from 2021 income year • 42.86% for all years before 2021 income year. <p>FBT rate for pooled vehicles and non-attributed benefits to major shareholder-employees or associates who are not employees'</p> <ul style="list-style-type: none"> • 63.93% from 2021 income year • 49.25% for all years before 2021 income year. <p>* 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.</p>	<p>Total fringe benefit payable for the year</p> <p>Copy the amount in Box A to Box 5 of your FBT return</p> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>A \$.</p> </div>
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