



Not-for-profit FBT calculator

This calculator will help you work out the Fringe benefits tax (FBT) for public benevolent institutions (PBIs), health promotion charities (HPCs), rebatable employers, public and not-for-profit hospitals and public ambulance services.

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This calculator is for public benevolent institutions, health promotion charities, rebatable employers, public and not-for-profit hospitals and public ambulance services that provide fringe benefits to their employees.

Use the **Not-for-profit FBT calculator** to help you work out an estimate of the amount of fringe benefits tax (FBT) payable for the fringe benefits that you provide to each of your employees.

How this calculator works

The calculator considers the effects of GST as well as the relevant capping amounts.

Information you need:

- individual fringe benefits amounts for each employee
- the fringe benefits amounts for which you can claim GST credits – if you are registered for GST
- any excluded fringe benefits amounts, including all car parking benefits, meal entertainment (food and drink), entertainment facility leasing expenses and all other excluded benefit amounts you provided to each employee
- any excluded fringe benefits amounts for which you can claim GST credits

- any salary packaged meal and other entertainment benefit amounts
- any salary packaged meal and other entertainment benefit amounts for which you can claim GST credits
- any not-for-profit excluded benefits amounts provided to each employee
- any not-for-profit excluded benefits amounts for which you can claim GST credits
- the number of days you were engaged in rebatable activities as an employer during the FBT year
- the number of days you were an employer during the FBT year.

Disclaimer

- This calculator provides an estimate only of the FBT payable on benefits provided to employees based on the information you provide.
- The exact amount of FBT payable can only be calculated on lodgment of your fringe benefits tax return.

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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