Employee Contribution and Adjustment Template

FBT Compliance | Australia

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Prepared By: [Name] | *FBT Year: [1 Apr – 31 Mar]* | *Date: [DD/MM/YYYY]*

1. DOCUMENT INFORMATION

Employer / Company Name	
ABN	
FBT Year	1 April [YYYY] – 31 March [YYYY]
Department / Division	
Prepared By	
Reviewed By	
Date Prepared	
Document Reference	

2. EMPLOYEE CONTRIBUTION REGISTER

Ref. No.	Employee Name	Emp. ID	Benefit Type	Benefit Description	Original Taxable Value ($)	Contribution Date	Contribution Amount ($)	Payment Method	Receipt / Ref. No.	Cumulative Contributions YTD ($)	Notes
001					$		$	Payroll Deduction / Direct Payment / Salary Sacrifice		$	
002					$		$	Payroll Deduction / Direct		$	

				Payment / Salary Sacrifice	
003		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
004		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
005		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
006		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
007		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
008		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
009		$	$	Payroll Deduction / Direct	$

				Payment / Salary Sacrifice	
010		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
011		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
012		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
013		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
014		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
015		$	$	Payroll Deduction / Direct Payment / Salary Sacrifice	$
016		$	$	Payroll Deduction / Direct	$

							Payment / Salary Sacrifice		

3. CONTRIBUTION SUMMARY BY EMPLOYEE

Emp. ID	Employee Name	Benefit Type	Original Taxable Value ($)	Total Contributions Made ($)	Reduction in Taxable Value ($)	Adjusted Taxable Value ($)	Grossed-Up Adjusted Value ($)	FBT Payable After Contribution ($)	Net Saving ($)
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
			$	$	$	$	$	$	$
TOTAL			**$**	**$**	**$**	**$**	**$**	**$**	**$**

4. ADJUSTMENT CALCULATION — PER BENEFIT

Item	Benefit 1	Benefit 2	Benefit 3	Benefit 4	Benefit 5	Notes
Employee Name						
Benefit Type						
Original Taxable Value (A)	$	$	$	$	$	Before adjustment

Employee Contribution (B)	$	$	$	$	$	Amount paid by employee
Reduction in Taxable Value (A − B)	$	$	$	$	$	
Adjusted Taxable Value	$	$	$	$	$	
Type Classification (1 / 2)						
Gross-Up Rate						2.0647 or 1.8868
Grossed-Up Adjusted Value	$	$	$	$	$	
FBT Rate	47%	47%	47%	47%	47%	
FBT Payable After Contribution	$	$	$	$	$	
FBT Saving vs No Contribution	**$**	**$**	**$**	**$**	**$**	

5. OTHERWISE DEDUCTIBLE RULE (ODR) ADJUSTMENTS

Employee Name	Benefit Type	Taxable Value ($)	Business-Related Portion %	ODR Reduction Amount ($)	Remaining Taxable Value ($)	Evidence / Basis for Claim	Approved (Y/N)
		$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
		$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
		$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
		$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
		$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
		$	%	$	$	Declaration / Invoice /	Y / N

					Logbook / Policy	
	$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
	$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
	$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N
	$	%	$	$	Declaration / Invoice / Logbook / Policy	Y / N

6. SALARY SACRIFICE ARRANGEMENTS

Emp. ID	Employee Name	Benefit Type	Gross Salary Pre-Sacrifice ($)	Sacrifice Amount ($)	Adjusted Gross Salary ($)	FBT Applicable (Y/N)	FBT Taxable Value ($)	Employee Tax Saving Est. ($)	Arrangement Start	Arrangement End	Notes
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			
			$	$	$	Y / N	$	$			

7. EXEMPT AMOUNT TRACKING

Employee Name	Benefit Type	Exemption Type	Full Taxable Value ($)	Exempt Amount ($)	Net Taxable Value After Exemption ($)	ATO Reference	Evidence on File (Y/N)

	Minor Benefit	< $300 per benefit — infrequent/irregular	$	$	$	s.58P FBTAA	Y / N
	Work-Related Item	Portable device — primary use work	$	$	$	s.58X FBTAA	Y / N
	Taxi Travel	From/to place of work — s.58Z	$	$	$	s.58Z FBTAA	Y / N
	Work-Related Expenses	Otherwise deductible to employee	$	$	$	s.19 FBTAA	Y / N
	Emergency Assistance	s.47A FBTAA	$	$	$	s.47A FBTAA	Y / N
			$	$	$		Y / N
			$	$	$		Y / N
			$	$	$		Y / N
			$	$	$		Y / N
			$	$	$		Y / N

8. FBT IMPACT SUMMARY — BEFORE VS AFTER ADJUSTMENTS

Line Item	Before Adjustments ($)	After Adjustments ($)	Total Reduction ($)	Notes
Total Taxable Value	$	$	$	
Less: Employee Contributions	($)	($)	($)	
Less: ODR Adjustments	($)	($)	($)	
Less: Exempt Amounts	($)	($)	($)	
Net Taxable Value	$	$	$	
Type 1 Grossed-Up Value	$	$	$	
Type 2 Grossed-Up Value	$	$	$	
Total Grossed-Up Value	$	$	$	
FBT Payable (× 47%)	$	$	$	
NET FBT SAVING FROM ADJUSTMENTS	—	—	**$**	

9. EMPLOYEE DECLARATION

I confirm that the contributions and adjustments listed in this document are accurate and complete.	
All amounts paid have been supported by valid receipts and are available for inspection.	
Employee Name	
Employee Signature	_____
Date	
Employer Representative	
Employer Signature	_____
Date	

10. SIGN-OFF

Payroll Officer	Finance Manager	Tax Agent / Approver
Name: _____	*Name:* _____	*Name:* _____
Signature: _____	*Signature:* _____	*Signature:* _____
Date: _____	*Date:* _____	*Date:* _____

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