



June 2018

Payroll Tax Fringe Benefits Reconciliation Worksheet

IMPORTANT

This worksheet does not need to be returned to the Office of State Revenue.

The worksheet below can be used to calculate the amount of the adjustment to be included in the June 2018 payroll tax return.

Where fringe benefits have been declared on payroll tax returns based on estimates each month, **a reconciliation between the estimated benefits declared and the actual benefits provided during the July 2017 to May 2018 period is required.** Any adjustment is then made on the payroll tax return for June 2018.

Fringe Benefits Reconciliation Amount for June 2018		
	Type 1 (Item 14A)	Type 2 (Item 14B)
WA fringe benefits pre-grossed-up values from FBT return of 31 March 2018	<hr/>	<hr/>
Less		
Additional remote area exemption	- <hr/>	- <hr/>
SUBTOTALS	= <hr/>	= <hr/>
Add type 1 & type 2 fringe benefits		= <hr/>
Grossed-up fringe benefits at type 2 rate	<hr/>	<hr/> x 1.8868
Grossed-up fringe benefits		= <hr/>
Subtract the sum of fringe benefits amounts declared on payroll tax returns from July 2017 to May 2018		= <hr/>
Amount to be declared on June 2018 return		= <hr/>

2018/2019 Monthly Fringe Benefits Calculation

Employers who have elected to submit Fringe Benefits on an estimated basis may use this worksheet to calculate the estimated amount of fringe benefits to be declared on monthly returns in 2018/2019.

If an employer has not previously declared fringe benefits on an estimated basis and wishes to do so for 2018/2019, a Payroll Tax Fringe Benefits Election Form should be completed.

This worksheet **should not be returned** to the Office of State Revenue but retained for your records.

Worksheet to determine WA payroll tax fringe benefits		
	Type 1 (Item 14A)	Type 2 (Item 14B)
WA fringe benefits pre-grossed-up values from FBT return of 31 March		
Less		
Additional remote area exemption	-	-
SUBTOTALS	=	=
Add type 1 & type 2 fringe benefits		=
Grossed-up fringe benefits at type 2 rate		x 1.8868
Grossed-up fringe benefits		=
Divide by 12 (monthly returns only)		=
Amount to be declared on returns each month for July to May		=

Contact the Office of State Revenue

Office Office of State Revenue
200 St Georges Terrace
PERTH WA 6000

Telephone 08 9262 1300
1300 368 364
(WA country callers only)

Postal Office of State Revenue
GPO Box T1600
PERTH WA 6845

Web Enquiry www.osr.wa.gov.au/PayrollEnquiry
Website www.osr.wa.gov.au