

FRINGE BENEFITS TAX – 31 MARCH 2025

ENTERTAINMENT BENEFITS

EMPLOYER NAME:

Background

Entertainment provided by an employer to an employee or associate is tax deductible when also subject to fringe benefits tax. Any amount expended in respect of a non-employee (i.e. customer, supplier, visitor, etc) will remain exempt from FBT, will not be tax deductible and no GST input tax credits can be claimed.

Under the actual entertainment expenditure method, the cost of Christmas parties are normally exempt from FBT where the cost incurred for an employee and/or their family members, is less than \$300 per head per benefit (GST-inclusive).

To assist in the calculation of your FBT liability for entertainment benefits, please provide the following information:

<u>Dissection of Entertainment Expenditure</u>	Period:	
	1/4/24 - 30/6/24	1/7/24 - 31/3/25
<u>Excluding Christmas Parties</u>		
Salary sacrificed meal entertainment:	_____	_____
Salary sacrificed entertainment facility leasing expenses:	_____	_____
Non-salary-packaged:		
Meal entertainment – (employees):	_____	_____
Meal entertainment – (family of employees):	_____	_____
Meal entertainment (other than employees e.g. customers) :	_____	_____
Non-meal entertainment (employees):	_____	_____
Non-meal entertainment (family of employees) :	_____	_____
Non-meal entertainment (other than employees e.g. customers):	_____	_____
TOTAL:	=====	=====
Non-salary-packaged meal entertainment included above which satisfies the minor benefit exemption (i.e. where the GST inclusive benefit is less than \$300 per employee and it is an infrequent or irregular benefit):	=====	=====

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Christmas Parties

Number of persons attending - Employees: _____
- Family of employees: _____
- External parties: _____
- Total: _____

Cost of Christmas Party -

Food & drink: _____
Venue hire: _____
Hire of entertainment for party (e.g. band) _____
Travel and/or accommodation connected with function: _____
Total Cost: _____

Signature

Name

Date