



FRINGE BENEFITS CHECKLIST

Fringe benefits tax applies to non-cash benefits provided by employers to employees which includes working directors and their associates.

FRINGE BENEFIT CATEGORIES	YES	NO	UNSURE
<p>Car Benefits</p> <ul style="list-style-type: none"> • Have you provided cars to employees during the year? <p style="text-align: center;">If yes review and complete Schedule 1.</p>			
<p>Entertainment</p> <ul style="list-style-type: none"> • Have you paid any entertainment expenses? This includes meal entertainment where food and drinks are provided in connection with entertainment. <p style="text-align: center;">If yes review and complete Schedule 2.</p>			
<p>Expense Payment Fringe Benefits</p> <ul style="list-style-type: none"> • Have you paid any expenses on behalf of employees or reimbursed employees for expenses paid by them? <p style="text-align: center;">If yes review and complete Schedule 3.</p>			

Please complete the below, if you answer yes to any of these questions MKG Partners will contact you to discuss:-

FRINGE BENEFIT CATEGORIES	YES	NO	UNSURE
<p>Loan Benefits</p> <ul style="list-style-type: none"> • Have you provided any loans to employees at less than commercial interest rates and repayment terms? 			
<p>Debt Waiver Fringe Benefits</p> <ul style="list-style-type: none"> • Have you released any employees from a debt that was previously owed to you? 			
<p>Car parking Fringe Benefit</p> <ul style="list-style-type: none"> • Have you provided car parking facilities to employees? 			
<p>Property Fringe Benefit</p> <ul style="list-style-type: none"> • Have you provided property or goods to employees either free of charge or at discounted prices? 			
<p>Housing Benefit</p> <ul style="list-style-type: none"> • Have you provided any employees with a right to use a dwelling as their usual residence? 			
<p>Board Fringe Benefit</p> <ul style="list-style-type: none"> • Have you provided accommodation and at least two meals per day to employees as a result of an industrial award or under an employment arrangement? 			
<p>Airline transport Fringe Benefit</p> <ul style="list-style-type: none"> • If you are in the travel industry, has an airline operator provided your employees with free or discounted airline travel? 			
<p>Living-away-from-home Allowance Fringe Benefit</p> <ul style="list-style-type: none"> • Have you paid employees a 'living away from home allowance' to compensate them for additional expenses or disadvantages when they are required to live away from their usual place of residence (as opposed to temporarily travelling)? 			
<p>Residual Fringe Benefit</p> <ul style="list-style-type: none"> • Have you paid any other benefits to employees not included in the above? 			