

# Fringe benefits tax Expense payment benefit declaration



I, <sup>(1)</sup> \_\_\_\_\_ declare that the

<sup>(2)</sup> \_\_\_\_\_

to the value of <sup>(3)</sup> \$ \_\_\_\_\_ was/were provided to me by or on behalf of my employer,

Federation University Australia, on/from <sup>(4)</sup> \_\_\_\_\_ to \_\_\_\_\_

and the expenses were incurred for the following purpose(s)

<sup>(5)</sup> \_\_\_\_\_

\_\_\_\_\_

to allow me to earn assessable income and that had this expense been incurred by me personally, I could have claimed an Income Tax deduction against my assessable income in my personal Income Tax Return.

I also declare that the percentage of those expenses incurred in earning my assessable income was <sup>(6)</sup> \_\_\_\_\_ %.

Signature <sup>(7)</sup> \_\_\_\_\_

Date \_\_\_\_\_

- (1) Insert the name of the Federation University Australia employee who has been provided the benefit
- (2) Insert a clear and specific description of the benefit provided which shows the nature of the expense e.g. Telephone rental and/or calls
- (3) Insert the Australian Dollar value of the benefit provided
- (4) Insert the date the benefit was provided or the beginning and ending dates of the provision of the benefit.
- (5) Insert a University business based reason for the expenses which demonstrates the extent to which the expenses were incurred for the purpose of you earning your assessable income.
- (6) Insert the portion of the expense, written as a percentage, which you would have been entitled to claim an income tax deduction for in your own personal income tax if the University had not paid for the expense.  
NB. Entering a value of 100% means that you would have been entitled to claim all the expense as an income tax deduction in your own personal income tax and no FBT will be payable by the University.  
Entering a value of 0% means that you would not have been entitled to claim any part of the expense as an income tax deduction in your own personal income tax and FBT will be payable by the University on the full value of the expense.
- (7) Sign the declaration electronically with a certified Adobe digital signature OR print the declaration to hardcopy and sign manually.