Inland Revenue
Te Tari Taake

FBT alternate rate calculation sheet – income year return

IR418
April 2026

Employer name

IRD number
(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Period ended Day Month Year

- Transfer totals from your IR428
- Keep calculation sheets for your own records
- Use the **Fringe benefit tax guide - IR409** to help complete your return.

Shareholder-employee taxable benefits

1 **Employee name or pooled***	2 **Income** (for example, wages, salary)	3** **Tax on income✶** (2)	4 **Net income** (2 minus 3)	5 **Total fringe benefits** (from IR428 forms)	6 **Total remuneration** (4 plus 5)	7** **Tax on total remuneration✶** (6)	8** **Tax on net income✶** (4)	9 **FBT payable** (7 minus 8)
	$.	$.	$.	$.	$.	$.	$.	$.
	$.	$.	$.	$.	$.	$.	$.	$.
	$.	$.	$.	$.	$.	$.	$.	$.
	$.	$.	$.	$.	$.	$.	$.	$.
	$.	$.	$.	$.	$.	$.	$.	$.
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	$.	$.	$.	$.	$.	$.	$.	$.

* **FBT rates for pooled benefits:**
- 63.93% for major shareholder-employees and their associated persons
- 49.25% for all other employees and their associated persons

** Whole dollars (no cents)
The calculations for columns 3, 7 and 8 use the whole dollar values for income, total remuneration and net income. The calculation results include cents.

✶ Use the tax on income thresholds and tax on total remuneration tables in part 7 of the **Fringe benefit tax guide – IR409**

Total fringe benefit tax payable for the year **A** $.

Copy box A to box 5 of your FBT return

RESET FORM