

Subsidised transport

You must attribute subsidised transport benefits if the annual amount per employee is \$1,000 or more, or if all employees receive the same or similar entitlement, the benefits can be pooled.

1 Employee name or pooled	2 Benefit description	3 Fringe benefit value*	4 Recipient contributions	5 Taxable value (3 minus 4)
		\$.	\$.	\$.
		\$.	\$.	\$.
		\$.	\$.	\$.
		\$.	\$.	\$.
		\$.	\$.	\$.
Total taxable value - copy to box C on page 1				C \$.

For more information about subsidised transport, go to part 4 of the **Fringe benefit tax guide – IR409**

* Fringe benefit value

If the transport is provided by you, 25% of the maximum fare charged to the public.

If provided by a 3rd party under an arrangement with you, the fringe benefit value is the highest amount of:

- 25% of the maximum fare you charge to the public
- 25% of the maximum fare charged to the public if the 3rd person and you are part of a group of companies
- the cost to you.

Low-interest loans

1 Employee name	2 Loan year granted	3 Interest rate %	4 Prescribed or market interest rate %	5 Prescribed or market rate interest	6 Actual interest charged	7 Taxable value (5 minus 6)	8 Loan balance at end of period
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.

* Market rate only applies to financial and banking institutions

For more information about low-interest loans go to part 5 of the **Fringe benefit tax guide**

Total taxable value - copy this to box D on page 1 **D** \$.

Employer contributions to funds, insurance and superannuation schemes

Include contributions for:

- A – sickness, accident or death funds approved by us
- B – funeral trusts
- C – insurance funds of friendly societies or life, accident or medical insurance
- D – superannuation scheme contributions (ESCT and PAYE do not apply)

	1 Employee name or pooled	2 Name and description of fund	3 Taxable value
A			\$.
			\$.
			\$.
			\$.
			\$.
			\$.
B			\$.
			\$.
			\$.
			\$.
			\$.
			\$.
C			\$.
			\$.
			\$.
			\$.
			\$.
			\$.
D			\$.
			\$.
			\$.
			\$.
			\$.
			\$.
Total taxable value – copy to box E on page 1			E \$.

For more information about contributions to funds, insurance and superannuation schemes, go to part 6 of the Fringe benefit tax guide – IR409