

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
June quarter							
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
Total taxable value for quarter						1	\$.
September quarter							
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
Total taxable value for quarter						2	\$.
December quarter							
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
Total taxable value for quarter						3	\$.
March quarter							
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
Total taxable value for quarter						4	\$.
June quarter (following year)							
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
				\$.	\$.	\$.	\$.
Total taxable value for quarter						5	\$.
Total taxable value for year. Copy this to box D on page 1						D	\$.

* 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 – IR409**

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