



Payroll Tax Fringe Benefits End of Year Reconciliation Worksheet

IMPORTANT

You do not need to return this worksheet to RevenueWA

If you have declared fringe benefits on your monthly returns using the estimated method, use this worksheet to calculate the fringe benefits adjustment you need to declare on your June 2024 payroll tax return.

The amount should be the difference between:

- a) the adjusted WA fringe benefits declared in the FBT return for the year ending 31 March 2024 and
- b) the total amount of fringe benefits declared in the payroll tax returns from July 2023 to May 2024.

Fringe benefits reconciliation amount for June 2024		
	Type 1 (Item 14A)	Type 2 (Item 14B)
WA fringe benefits pre-grossed-up values from FBT return of 31 March 2024	_____	_____
Less		
Additional remote area exemption	- _____	- _____
SUBTOTALS	= _____	= _____
Add type 1 & type 2 fringe benefits		= _____
Grossed-up fringe benefits at type 2 rate	_____	_____ x 1.8868
Grossed-up fringe benefits		= _____
Subtract the sum of fringe benefits amounts declared on payroll tax returns from July 2023 to May 2024		= _____
Amount to be declared on June 2024 return		= _____

2024-25 monthly fringe benefits calculation

If you elected to use the estimated method to declare fringe benefits, you may use this worksheet to calculate the estimated amount of fringe benefits you need to declare on monthly returns in the 2024-25 financial period.

If you have not previously used the estimated method to declare fringe benefits and wish to do so for 2024-25, you must complete and submit [Form PRT4 'Election Form: Fringe Benefits Estimated Method'](#) to RevenueWA.

You **do not need to return** this worksheet to RevenueWA. Please retain it for your records.

Worksheet to determine WA payroll tax fringe benefits 2024-25		
	Type 1 (Item 14A)	Type 2 (Item 14B)
WA fringe benefits pre-grossed-up values from FBT return of 31 March 2024		
Less	_____	_____
Additional remote area exemption	- _____	- _____
SUBTOTALS	= _____	= _____
Add type 1 & type 2 fringe benefits		= _____
Grossed-up fringe benefits at type 2 rate		x 1.8868
	_____
Grossed-up fringe benefits		= _____
Divide by 12 (monthly returns only)		= _____
Amount to be declared on returns each month for July 2024 to May 2025		= _____

Contact RevenueWA			
Web Enquiry	www.osr.wa.gov.au/payrollenquiry	Website	WA.gov.au
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