

Non Salary Packaging Fringe Benefits Declaration

(Only applicable to Queensland Health, Legal Aid Queensland and Queensland Ambulance Service Employees who are receiving Non-Salary Packaging Fringe Benefits from their Employer)

Fax: 1300 708 144

Notes:

- **'Grossed-up taxable value'** means grossing-up the taxable value of a fringe benefit to ensure an equivalent rate of tax is payable as for cash salary and wages taxed at the highest marginal tax rate plus Medicare levy. The gross-up rate is either 2.0802 (where there is an entitlement to a GST Input Tax Credit) or 1.8868 (where there is no entitlement to a GST Input Tax Credit or there is no GST included in the item).
- The calculation for 'Grossed-up taxable value' can be obtained by multiplying the 'taxable value of benefit' figure by the 'gross-up rate' figure.
- If using data from a previous year be careful to identify if the value of the benefit is shown as 'taxable value' or 'grossed-up taxable value'.
- Non-salary packaged fringe benefits are those that the employer provides or occur through means other than the arrangements administered by the external salary packaging administrator. Non-salary packaging fringe benefits include, but are not limited to, home garaging of a pool car, private use of a work car, housing assistance, living away from home allowance, remote area holiday travel, e-tolls and salary overpayment loan fringe benefits.
- I understand that the FBT exemption cap applies to the aggregation of all non-salary packaging fringe benefits I receive, and that my non-salary packaging fringe benefits take first priority in applying the cap.
- I acknowledge that it is my responsibility to provide reasonable estimates of any additional fringe benefits I may receive outside of the salary packaging agreement with my salary packaging administrator. I understand that these estimates are needed for monitoring my salary packaging cap limit as there are FBT implications for me.
- I understand that the non-salary packaged fringe benefits figure provided here will be entered in my salary packaging administrator's system to adjust my cap limit. I understand that this amount will remain in place for this and future FBT years unless I advise a change.

I acknowledge that the Queensland Government **strongly recommends** that I obtain independent financial advice prior to entering into, or changing the terms of, a salary packaging arrangement.

Signature: 

Date

IMPORTANT: This section must be signed otherwise your claim will not be processed.

Print Form

Privacy notice

The salary packaging administrator is collecting your personal information on this form for the purpose of processing your salary packaging agreements. The salary packaging administrator will pass your personal information on to your agency's payroll section as part of the administration of your salary packaging agreements, Queensland Government Procurement in relation to the management of the salary packaging arrangement, and Queensland Treasury for auditing purposes. Your personal information will not be used for any other purpose or disclosed to any other third party, without your consent, unless authorised or required by law.