

# FBT CHECKLIST

Use this checklist to highlight areas of possible exposure to FBT in your business.

Expenditure/Benefit	Does this apply to you and your business? Y/N
The business owns or leases a car for an employee to use as part of their employment and the car is made available for private use	
An employee uses their own car for work purposes and the business reimburses these actual expenses	
The business has provided a loan to an employee in respect to their employment	
An employee did have a loan provided by the business, but the business has released that debt	
The business provides accommodation to the employee as their usual home (i.e. pays for their rent)	
The business pays employees a LAFH allowance	
The business reimburses employees for their travel expenses however those travel expenses are not solely in respect of business travel	
Entertainment expenses such as food and drink, accommodation or travel are provided by the business to an employee(s) or those expenses are reimbursed by the business	
The business hires a corporate box, boat or plane, function rooms or golf course etc. for the purpose of providing entertainment to an employee(s)	
The business pays for personal expenses incurred by the employee (health insurance, self-education expenses, personal credit card expenses)	
The business pays for all day car parking in a commercial car park to an employee(s)	
The business and employee have an arrangement (or under the employment award) where the employee is entitled to residential accommodation and two meals per day where meals are prepared at the worksite	