



Payroll Tax - Fringe Benefits Election Form

Estimated Method 2025-26

IMPORTANT

You must complete and return this form to RevenueWA

The estimated method allows you to declare an estimated amount of fringe benefits on each monthly return based on the adjusted value of WA fringe benefits declared on the fringe benefits tax (FBT) return submitted to the Australian Tax Office (ATO).

Are you eligible to use the estimated method?

You can only use this method if:

- you have been paying FBT on fringe benefits to the ATO for at least 15 months before the start of the assessment year in which the election is made and
- you lodge monthly or quarterly returns for the assessment year.

What you need to do if you choose the estimated method

- You must complete and return this form to RevenueWA.
- The estimated method is explained on the next page and a worksheet is provided to help you calculate the amount required at Item 4 below.
- When you lodge your final return, you must complete a reconciliation to calculate the difference between total estimated fringe benefits declared in your monthly returns from July to May, and the actual value of the fringe benefits declared in the FBT return for the year ending 31 March immediately before the annual reconciliation (see [FPRT3 Worksheet: Fringe Benefits Reconciliation](#)).

Advise RevenueWA immediately if the ATO assesses you for an amended amount of fringe benefits.

See the [Fringe Benefits webpage](#) for more information on the payroll liability of fringe benefits.

I elect to use the estimated method for declaring fringe benefits on payroll tax returns.

1. Name of the employer:			
2. Client ID:			
3. First financial year in which payroll tax declarations will be made under the estimated method:	/	/	
4. Adjusted WA fringe benefits amount as per the FBT return for year ending 31 March before commencement of the year specified in 3 above (see worksheet on the next page).	\$.00

Signature of Authorised Officer

Date

Contact Name (please print)

Contact Telephone Number

Estimated method – monthly fringe benefits calculation worksheet

The estimated method requires you to declare in each monthly return from July to May, one-twelfth of the grossed-up value of fringe benefits using the FBT return ended 31 March immediately before the start of the assessment year.

Worksheet to determine WA payroll tax fringe benefits 2025-26		
	Type 1 (Item 14A)	Type 2 (Item 14B)
WA fringe benefits pre-grossed-up values from FBT return of 31 March 2025		
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 (report at Item 4 of the election form)		=
Divide by 12 (monthly returns only)		=
Amount to be declared on returns each month for July 2025 to May 2026		=

A reconciliation is required to determine the fringe benefits amount to be declared in your June payroll tax return. The amount should be the difference between:

- the adjusted value of WA fringe benefits declared in the FBT return for the year ending 31 March of the current assessment year and
- the total amount of fringe benefits declared in the payroll tax returns from July to May.

Refer to the [FPRT3 Worksheet: Fringe Benefits Reconciliation](#) to calculate the adjustment amount to be included in your June payroll tax return.

Contact RevenueWA			
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