



## 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 2026 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 2026 and
- b) the total amount of fringe benefits declared in the payroll tax returns from July 2025 to May 2026.

**Fringe benefits reconciliation amount for June 2026**

	Type 1 (Item 14A)	Type 2 (Item 14B)
WA fringe benefits pre-grossed-up values from FBT return of 31 March 2026	_____	_____
<b>Less</b>		
Additional remote area exemption	- _____	- _____
<b>SUBTOTALS</b>	= _____	= _____
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 2025 to May 2026		= _____
<b>Amount to be declared on June 2026 return</b>		= _____

**2026-27 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 2026-27 financial period.

If you have not previously used the estimated method to declare fringe benefits and wish to do so for 2026-27, 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.

<b>Worksheet to determine WA payroll tax fringe benefits 2026-27</b>		
	<b>Type 1 (Item 14A)</b>	<b>Type 2 (Item 14B)</b>
WA fringe benefits pre-grossed-up values from FBT return of 31 March 2026	_____	_____
<b>Less</b>		
Additional remote area exemption	- _____	- _____
<b>SUBTOTALS</b>	= _____	= _____
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)		= _____
<b>Amount to be declared on returns each month for July 2026 to May 2027</b>		= _____

<b>Contact RevenueWA</b>			
<b>Web enquiry</b>	<a href="http://www.osr.wa.gov.au/payrollenquiry">www.osr.wa.gov.au/payrollenquiry</a>	<b>Website</b>	WA.gov.au
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