

## RFBA Report and Motor Vehicle for Employer Reconciliations for the period 1/4/2024 to 31/12/2024

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
NCB #	Employee Name	Payroll ID No.	Account Type	Remote	Carryover Card Balance (Last FBT Year)	Carryover Card Balance (This FBT Year)	Current Balance	GST Included Expenses	No GST Expenses	Non Reportable Expenses	Expenses YTD	Employee Reportable Benefits	Vehicle Employee Reportable	Payment Summary	Employer Reportable Benefits	Vehicle Employer Reportable	Expenses YTD Grossed Up	GST Collected
001-001	Employee One	524	Salary Packaging	No	\$0.00	\$0.00	\$0.00	\$0.00	\$12,230.00	\$200.00	\$12,430.00	\$23,075.56	\$0.00	\$23,075.56	\$23,075.56	\$0.00	\$23,075.56	\$18.20
001-002	Employee One	524	Meals/ Holiday Expenses	No	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$3,773.60	\$0.00	\$3,773.60	\$3,773.60	\$0.00	\$3,773.60	\$0.00
001-003	Employee Two	102	Salary Packaging	Yes	\$0.00	\$0.00	\$0.00	\$796.18	\$7,173.67	\$6,596.41	\$14,566.26	\$2,949.45	\$0.00	\$2,949.45	\$15,191.50	\$0.00	\$15,191.50	\$162.01
001-004	Employee Two	102	Meals/ Holiday Expenses	No	\$0.00	\$0.00	\$100.00	\$0.00	\$1,674.56	\$0.00	\$1,674.56	\$3,159.56	\$0.00	\$3,159.56	\$3,159.56	\$0.00	\$3,159.56	\$0.00
001-005	Employee Three	105	Salary Packaging	No	\$0.00	\$0.00	\$0.00	\$500.00	\$12,000.00	\$200.00	\$12,700.00	\$23,585.00	\$0.00	\$23,585.00	\$23,681.70	\$0.00	\$23,681.70	\$18.20
001-006	Employee Four	889	Salary Packaging	No	\$0.00	\$200.00	\$0.00	\$0.00	\$2,238.40	\$20.00	\$2,258.40	\$4,223.41	\$0.00	\$4,223.41	\$4,223.41	\$0.00	\$4,223.41	\$1.82
001-007	Employee Five	902	Salary Packaging	No	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$200.00	\$7,200.00	\$13,207.60	\$9,970.69	\$23,178.29	\$13,207.60	\$10,992.70	\$24,200.30	\$18.20
001-008	Employee One	524	Electronic Devices	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109.09

### Explanation of RFBA & Motor Vehicle report – Column Numbers and Explanation

- 1 NCB#** – Individual Employee CBB number.
- 2 Employee Name** – Name of employee.
- 3 Payroll ID No.** – Employee payroll ID number.
- 4 Account Type** – Product e.g.
  - a SP** – Salary Packaging.
  - b ME** – Meal and Accommodation.
  - c NVL** – Novated Lease.
  - d ED** – Electronic Device.
  - e WRE** – Work Related Expenses.
- 5 Remote** – Yes if claiming or No if not claiming the remote area benefit.
- 6 Carryover Balance (Last FBT Year)** – Unspent funds on Beyond bank card reduced from previous FBT year and included in this FBT year reportable expenses.
- 7 Carryover Balance (This FBT Year)** – Remaining unspent funds on Beyond Bank card reduced from Reportable total and will be carried over to next FBT year.
- 8 Current Balance** – Current total of unspent funds held in account.
- 9 GST Included Expenses** – Payment transactions that included GST (type 1).
- 10 No GST Expenses** – Payment transactions that did NOT include GST (type 2).
- 11 Non-Reportable Expenses** – Payment transactions that are not included as reportable expenses including CBB fees, exempt remote area, electronic devices, novated lease running costs, work related expenses.
- 12 Expenses YTD** – Total of funds received less Carryover Card Balance (This FBT year) (7) less Current Balance (8) and may include any rolled over funds from previous FBT year.
  - a** Total of columns GST included expenses (9) + No GST expenses (10) + Non reportable expenses (11) = Expenses YTD (12).
  - b** Complete total of funds received is Carryover Card Balance (This FBT year) (7) + Current balance (8) + Expenses YTD (12).
- 13 Employee Reportable Benefits** – Grossed up figure of total reportable expenses e.g. No GST of \$12,430 (net figure) x 1.8868 = \$23,075.56.
  - a** This column is grossed up at 1.8868 regardless of whether expenses have GST. This does NOT include the FBT for the vehicle.
- 14 Vehicle Employee Reportable** – Grossed up FBT figure for the number of days in the FBT year that an employee has a company vehicle/novated lease that attracts FBT.
  - a** Vehicle value x 20% x 1.8868.
- 15 Payment Summary** – Grossed up figure of reportable expenses to go onto the employee's payment summary at the end of the financial year.
  - a** e.g. No GST of \$12,230.00 (net figure) x 1.8868 = \$23,075.56.
  - b** This column is grossed up at 1.8868 regardless of GST included expenses. This column will include SP, ME and Vehicle Employee reportable if the employee has a vehicle that attracts FBT.
  - c** A final Payment Summary report will be issued which combines SP and ME together for end of year employee PAYG payment summary reporting.
- 16 Employer Reportable Benefits** – Grossed up figure of total reportable expenses.
  - a** No GST expenses x 1.8868 (10) +
  - b** GST included expenses x 2.0802 (9).
- 17 Vehicle Employer Reportable** – Grossed up FBT figure for the number of days in the FBT year that a company vehicle/novated lease attracts FBT. This includes GST.
  - a** Vehicle value x 20% x 2.0802.
- 18 Expenses YTD Grossed Up** – Total of reportable expenses.
  - a** No GST expenses x 1.8868 (10) +
  - b** GST included expenses x 2.0802 (9) +
  - c** Vehicle Employer Reportable expenses if they have a vehicle that attracts FBT (17).
- 19 GST Collected** – Total amount of GST included in employees' payments for the FBT year. Please refer to GST quarterly report for breakdown information and grand totals.