

## FRINGE BENEFITS TAX

### 1. Objectives

To provide guidelines for the payment of Fringe Benefits Tax.

### 2. Principles

The Town of Cottesloe accepts responsibility for the payment of Fringe Benefits Tax unless otherwise stipulated in an employee's Contract of Employment.

### 3. Issues

The major Fringe Benefits Tax cost relates to the supply of vehicles for private use. Contracts of employment specify whether the employee or the employer is responsible for the payment of Fringe Benefits Tax.

### 4. Policy

The Town of Cottesloe accepts responsibility for the payment of Fringe Benefits Tax in respect of the usage of Town of Cottesloe owned vehicles unless otherwise stipulated in an employee's Contract of Employment.

The Town of Cottesloe accepts responsibility for the payment of Fringe Benefits Tax applicable to an employee's telephone account where the employee is required to have his/her private telephone number recorded as an after hours' contact.

The Town of Cottesloe accepts responsibility for the payment of Fringe Benefits Tax applicable to entertainment and functions where a benefit is received by an employee while on the Town of Cottesloe business.

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| Adopted                 | 1995             |
| Expected date of review | 27 February 2012 |