

FRINGE BENEFITS TAX

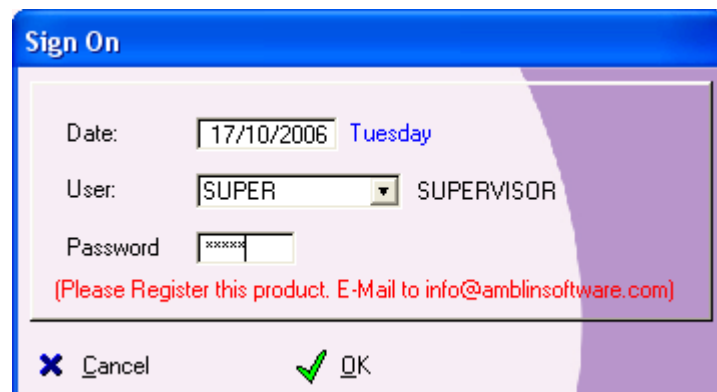
© Amblin Software (2000-2013)
Version 3.12

Introduction

The Fringe Benefits Tax Calculator application is designed to facilitate the entry, maintenance, retrieval and archiving of key analytical data with regards to managing Fringe Benefits Tax information in a corporate, SME or CA environment. Among the many functions there is Employee and Vehicle maintenance, FBT source detail entry and subsequent Alternate-Rate calculations. This powerful system is driven by the category detail information that you enter into the appropriate quarter. From this entry the Alternate-Rate tables are updated in real-time to ensure that at the end of the year all you need to do is enter (or import) the gross salaries, print the IR420 (Quarterly return copy) and IR 417 (Alternate-Rate calculation sheet) and deal with the IRD. The "Quarterly Details report" also shows you areas where you may claim exemptions and how to meet Attribution rules. All in all this software will reduce your compliance costs by up to 80%, not to mention increase your accuracy and save that valuable time so you can go and play golf. It also caters for budgets so you can measure your variance per category in any given quarter.

Please be warned that although this program follows closely the IR409 - FBT Guide it is by no means a substitute for it or a tutorial for it. It is meant to complement the guide. You still need to know the FBT laws and how to apply it.

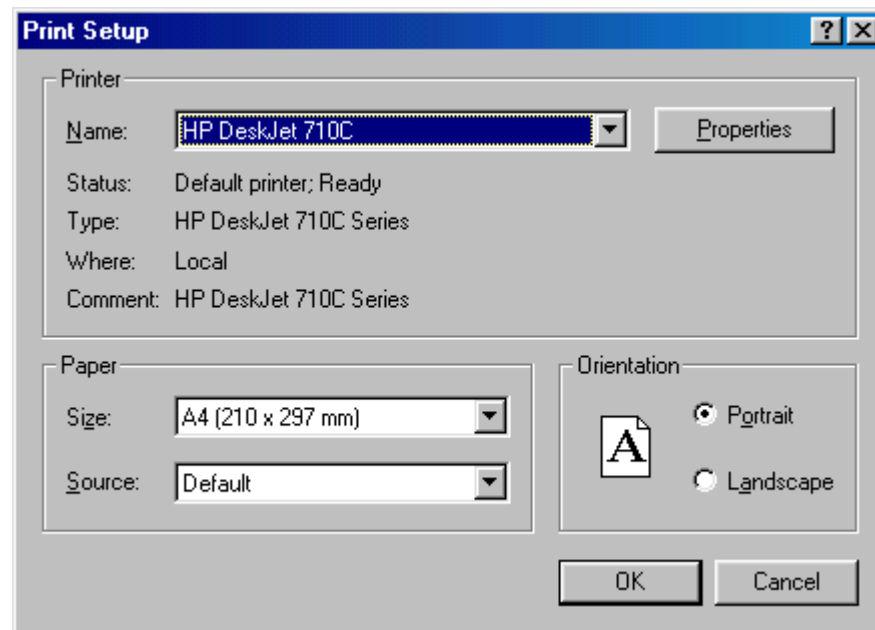
There is also context-sensitive help on every field. All you have to do is right click (?Help) and left click on the item that you are curious about.

A screenshot of a 'Sign On' dialog box. The title bar is blue with the text 'Sign On' in white. The dialog box has a light purple background. It contains three input fields: 'Date:' with a text box containing '17/10/2006' and 'Tuesday' to its right; 'User:' with a dropdown menu showing 'SUPER' and 'SUPERVISOR' to its right; and 'Password' with a text box containing 'xxxxxx'. Below these fields is a red line of text: '(Please Register this product. E-Mail to info@amblinssoftware.com)'. At the bottom are two buttons: 'Cancel' with a blue 'X' icon and 'OK' with a green checkmark icon.

The printouts and splash screens are licensed to UNREGISTERED until it is purchased. This also applies to purchaser numbers and names. This is to ensure against piracy and ensure customer satisfaction.

There is a Registration Form under the HELP menu if you want to register the product. Re-registration is required on an annual basis and serial keys are handed out at the end of December, ready for the new year. The Annual License fee entitles you to Free upgrades, software support via phone, fax or e-mail. You may choose not to pay this fee, however if the tax brackets change, you will not be eligible for the upgrade.

Print Setup

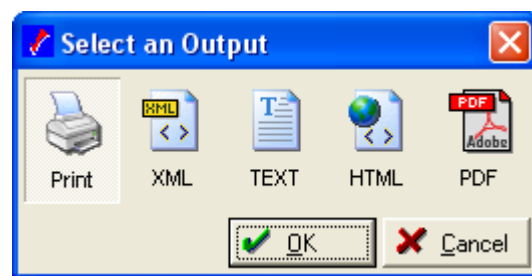


The first thing you would do is set up the printer details if you are printing over a network. Choose a printer that is set for A4 sheet feeder as all the reports in the application are set for this. In addition all reports are previewed before being sent to the printer. Go to Properties if you need to change the number of copies etc. You can choose which pages to print on the File Menu of the print preview. After choosing the page range click on the Print icon.

Note: The default printer is the windows default windows printer setup on any particular pc.

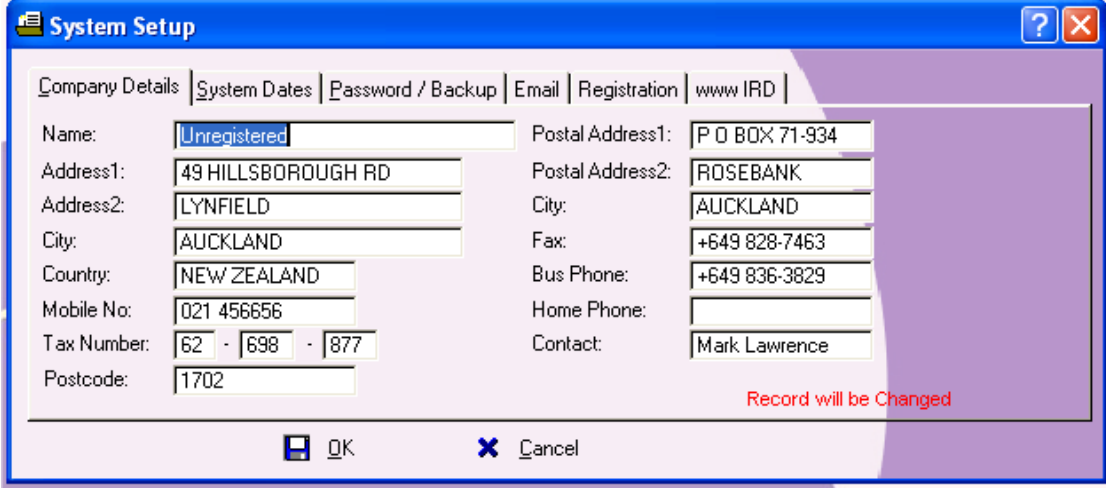
New Feature (2007)

All reports can now be out put in 5 different formats as shown below. The report will preview first and then you need to click on the <Print> button to output the report to your preferred destination. The XML encoding is ISO-8859-1 and the format is "Tags". If you require another format email us at info@amblinsoftware.com



System Setup

Fill in the first <Tab> with all the details of your company. These details are used whenever you print the relevant forms like the IR420 and the registration form. When registering this product make sure you give us your company name exactly as you have entered it here (ie, case sensitive).

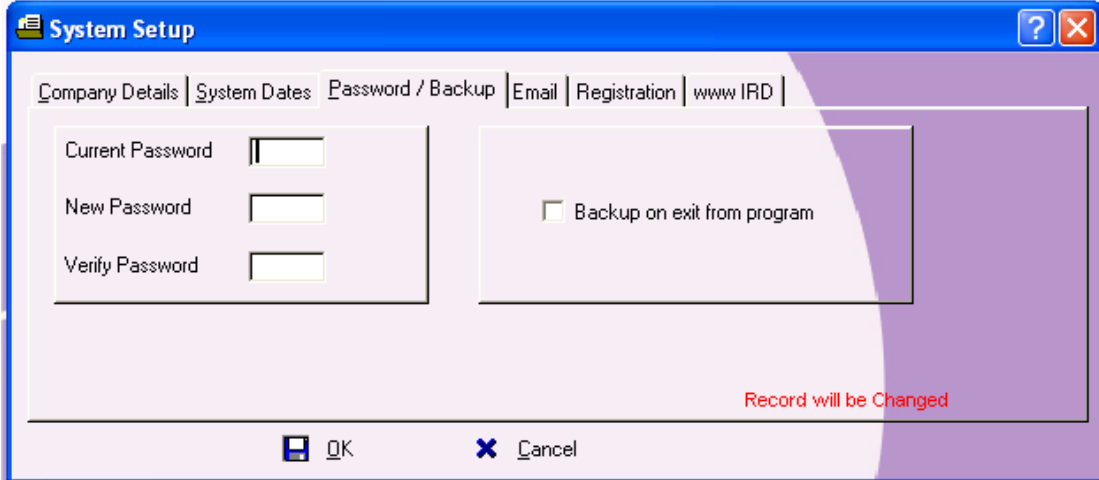


The screenshot shows the 'System Setup' window with the 'Company Details' tab selected. The window has a blue title bar with a question mark icon and a close button. The tabs at the top are 'Company Details', 'System Dates', 'Password / Backup', 'Email', 'Registration', and 'www IRD'. The form contains the following fields:

Name:	Unregistered	Postal Address1:	P O BOX 71-934
Address1:	49 HILLSBOROUGH RD	Postal Address2:	ROSEBANK
Address2:	LYNFIELD	City:	AUCKLAND
City:	AUCKLAND	Fax:	+649 828-7463
Country:	NEW ZEALAND	Bus Phone:	+649 836-3829
Mobile No:	021 456656	Home Phone:	
Tax Number:	62 - 698 - 877	Contact:	Mark Lawrence
Postcode:	1702		

At the bottom right, it says 'Record will be Changed' in red. At the bottom, there are 'OK' and 'Cancel' buttons.

This option is accessed through the System – Maintain System Setup menu. The system setup includes all the details that are global to the whole organization. It is important to get the details here correct as it flows through out the entire system. Most of the fields are self-explanatory.



The screenshot shows the 'System Setup' window with the 'Password / Backup' tab selected. The window has a blue title bar with a question mark icon and a close button. The tabs at the top are 'Company Details', 'System Dates', 'Password / Backup', 'Email', 'Registration', and 'www IRD'. The form contains the following fields:

Current Password	
New Password	
Verify Password	

On the right side, there is a checkbox labeled 'Backup on exit from program' which is currently unchecked. At the bottom right, it says 'Record will be Changed' in red. At the bottom, there are 'OK' and 'Cancel' buttons.

To change the password you need to type "roll" as current password and then change the password and verify it by typing it in again. This screen also contains the registration details. Tick the Backup flag if you want your data files to be backup up when you exit the system (recommended).

On the Registration form that will be faxed or e-mailed back to you will contain the serial number. Any restrictions will be lifted once the product is registered.

System Setup

Company Details | System Dates | Password / Backup | Email | **Registration** | www IRD

Registration Area

No of Companies: 1 No of Employees: 20

No of Users: 1

Registration Name: Unregistered

Serial Number: GTY-845422 Successful Registration: N

Record will be Changed

OK Cancel

Please note that the Serial number is based on the Company name (case sensitive), the number of users and the number of employees. A good rule of thumb is to choose number of employees as one and a half times what you currently have eg, if you have 50 employees, choose $50 \times 1.5 = 75$, but the next option up is only 100.

System Setup

Company Details | System Dates | Password / Backup | Email | Registration | **www IRD**

IR409	http://www.ird.govt.nz/library/publications/business/ir409.pdf	IR425	http://www.ird.govt.nz/library/publications/business/ir425.p
IR420	http://www.ird.govt.nz/library/publications/business/ir420.p	IR417	http://www.ird.govt.nz/library/publications/business/ir417.p
IR427	http://www.ird.govt.nz/library/publications/business/ir427.p	IR421	http://www.ird.govt.nz/library/publications/business/ir421.p
IR418	http://www.ird.govt.nz/library/publications/business/ir418.p	IR428	http://www.ird.govt.nz/library/publications/business/ir428.p
IR422	http://www.ird.govt.nz/library/publications/business/ir422.p	IR419	http://www.ird.govt.nz/library/publications/business/ir419.p
IR429	http://www.ird.govt.nz/library/publications/business/ir429.p	Adjust.	http://www.ird.govt.nz/library/publications/business/ftbadj

Record will be Changed

OK Cancel

In the www IRD <Tab> you can set up the paths to IRD Documents relating to Fringe Benefits Tax. These documents are also available in the system but the website has the latest documents. You can access these documents via the “Worksheets” menu option.

Enter your company email address in the “Email” <Tab>.

Employee Master file Setup

Most of the fields are self-explanatory and when in doubt you can right click and invoke the context sensitive help to see what that particular field is about. The Demo system only allows 10 employees but once it is registered it allows as many employees as the license you buy eg, 100, 500, 500+ employee license. You can find an employee by IRD Number, Last Name or Employee number (as shown by the tabs). You can go to the record of your choice by entering the number in the locator box and pressing <TAB>. You may choose to display only Active, Inactive or Both by clicking that option (on the lower right of the screen). Double clicking the highlighted record takes you into the record for that employee. You can add a new employee by right clicking and choosing <Insert> or just hitting the <Insert> key on your keyboard.

The screenshot displays the 'Fringe Benefits Tax Calculator 2.5' application. The main window has a menu bar (File, System, Maintain, Reports, Worksheets, Utilities, Help) and a toolbar with buttons for IR420, IR 417, Attribution, Quarters, Adjust, Annual, Budgets, Merge, Letters, Export, and Import. A left sidebar contains 'Fringe Benefits Tax', 'Car Fleet', 'Staff / Pools', 'Beneficiary Details', and a bottom section with 'Depreciate', 'Setup', 'Security', 'Buy Now', and 'Homepage'. The 'Browse Employees' window is open, showing a table of employees:

IRD Number	Emp No	Last Name	First Name
00-000-020	20	Vehicle Pool	Administration
00-000-027	27	Pool	Medical Insuran
00-000-028	28	Pool	Superannuation
00-003-005	3005	Green	Michelle
00-003-013	3013	Williams	Hershele

Below the table is a 'Changing a Employee Record' window for employee ID 21. It contains the following fields:

- IRD Number: 02-698-795
- Employee No: 3000
- First Name: Brad
- Middle/Last: T Williams
- Title: IT Manager
- Date of Birth: 3/12/1959
- Sex: Male
- Department: Administration
- Street: 78 Carr Road
- Suburb: St Albans
- City: Queenstown
- Area: AC Auckland Central
- Employee Classification: Shareholder-Employee
- Vehicle Pool (FBT) table:

Vehicle Rego	Cost
HUY6354	£24,700.00
- Max: £24,700.00
- Avg: £24,700.00

The status bar at the bottom shows 'Enter the employee's social security number', 'Monday, May 14, 2007', and '9:42AM'.

An employee information report can be printed by clicking on the Printer icon. The highlighted employee will print out. There are 5 mandatory fields that you are required to enter before the system will allow you to save the record. These are: IRD No, Employee No, Department, Area and Employee Classification. In addition a default name is added to the employee pool if there are no names in the employee pool. This is done to keep a count of employees for reporting purposes. It also means you cannot delete an employee. If you need to delete an employee, use the "Delete Employee Utility", which also deletes any related files for that employee. For pooling purposes, it means that this is in effect a dummy employee and you can attach multiple employees or vehicles to this "dummy" record. Instances where this may occur is if you are paying insurance for 10 employees and you are treating it as non-attributed. Similarly you may have a pool of vehicles which is being used by more than one employee. The system tracks the highest value in the pool and uses it in FBT calculations. There will be instances where members of the pool may change mid quarter and in this case you need to create the detail record and manipulate the no of private days (for vehicles) and pro-rate costs for employee pools. Once the detail records are created, it is set in stone and will retain its values. You then change the constituents of the pools and generate another detail record which will calculate according to the changes in the pool. More on detail records later.

Vehicle Master file Setup

An vehicle information report can be printed by clicking on the Printer icon. The highlighted employee will print out. There are 2 mandatory fields that you are required to enter before the system will allow you to save the record. These are: VIN (Vehicle Identification Number) and Registration number. You may choose a default employee to whom this vehicle is assigned to (no FBT ramifications here). Most of the fields are self explanatory but if you need any further clarification you can use the right click context sensitive <Help?>. The purchase price figure is the “Original Cost” value used to calculate the taxable value for FBT purposes. If there is a disposal date (active flag is un-ticked) or if the vehicle has an asset type other then “Purchased” or “Leased” then that vehicle is not used in any FBT calculations ie, FBT Exempt flag is set under these conditions. The only other condition that the Vehicle can be FBT Exempt is if the weight of the vehicle is greater than 3500kg.

The screenshot displays the 'Fringe Benefits Tax Calculator 2.5' application. The main window has a menu bar (File, System, Maintain, Reports, Worksheets, Utilities, Help) and a toolbar with buttons for Staff, Cars, FBT, IR420, IR417, Attribution, Quarters, Adjust, Annual, Budgets, Depn, Merge, Letters, Export, and Import. The 'Browse Vehicle records' window is open, showing a table of vehicle records:

Rego	Make	VIN	Model
HJY6354	HONDA	3278-YT-678331	Integra
IUR8378	SUBARU	24Y2489	Impreza
PL808	HONDA	1236567513	Civic
SJ78467	HOLDEN	348721968	Commodore

The 'Changing a Vehicle Record' window is also open, showing details for the selected vehicle (VIN: 3278-YT-678331):

VIN: 3278-YT-678331
Year: 1980
Make: HONDA
Model: Integra
Asset Type: Purchased
Department: Administration
Vendor: Broadway Honda
Contact: Martin Grant
Phone: 025 7253 652
Fuel Type: Unleaded91
Location: SK Sky
Auto Trans: YES
Seats: 5
Body Type: Sedan
Capacity: 3000cc

Registration No: HJY6354
Default Employee: 000024 Hershele Williams
Valuation Details:
Tax Method: Cost
Purchase Price: \$26,500.00
Purchase Date: 18/01/1995 11 YRS
Depreciation Type: Straight Line
Rate: 12.50% Scrap
Book Value: \$11,687.50
Disposal Date:
Disposal Price:
Odometer Details:
Current Reading: 400,000
Reading Taken On: 17/07/2003

Additional Information

Buttons: Ok, Cancel

Remember again if you disposal of a vehicle halfway through a quarter, create the detail record and allocate the number of days it was available for FBT purposes and then put a date in the “Disposal date” field which will make it FBT exempt from further calculations. Also note that if that vehicle was part of a pool, then you need to delete it from the pool through the Employee master file.

The Vehicle additional Tab contains a section to add notes and pictures of this vehicle.

Note: If you change the purchase price two things happen:

1. It will prompt for a recalculation of the Vehicle pool. This means it will go through all the pools that include this vehicle and recalculate the maximum and average value of the vehicles in that pool.
2. It will update the Vehicle Price History file (FBTPrice) ie it will add a record of Value against date into that file. This is used as a pull down choice in the FBT [Motor vehicle](#) detail entry. An example of where it may be used is if you are entering a record in Q4 for an entry you missed in Q1 but the value has since changed, just use the pull down to choose the correct vehicle valuation.

Motor vehicle changes from 1st April 2006

You can now calculate the FBT value of motor vehicles available for private use by employees and shareholder-employees, based on either the vehicle's tax value, or its cost price. A motor vehicle's tax value is its value for tax depreciation purposes at the beginning of the relevant tax or income year.

Having made your choice between the cost and tax value options, you must continue to use your chosen option until either:

- the vehicle is sold
- the vehicle ceases to be leased, or
- a period of 5 years has elapsed

The valuation rate on motor vehicles fringe benefits using the cost price option has reduced from 24% to 20% annually. The equivalent rate using the tax value option is 36%.

$(\text{Cost Price} \times \text{Days available}) \times 5\% \text{ divided by Days in Quarter} = \text{Taxable Value}$
 $(\text{Tax Value} \times \text{Days available}) \times 9\% \text{ divided by Days in Quarter} = \text{Taxable Value}$

A minimum value of \$8333 must be used to calculate the taxable value once the vehicle's tax book value has depreciated to less than this amount.

Although the fifth and subsequent years will produce ongoing savings, an employer will pay significantly more FBT in the first three years under the tax value option.

As a comparison a car worth \$63000 in the first year would accrue \$75600 in FBT over six years using the cost price option. In the same period it would accrue \$59232 using the Tax value option.

When calculating the FBT taxable value of a motor vehicle it is important to remember that regardless of whether you are using the cost price option or the tax book value option, FBT should be calculated on the GST-Inclusive value of the vehicle.

The option to depreciate the vehicle can be found on the "DEPN" button and will reduce the Tax book value of the vehicle by the specified rate on the Vehicle master file.

Depreciate Vehicles Process

This option depreciates vehicles according to the depreciation type and rate.

For a vehicle to be eligible for depreciation:

1. It must be a purchased vehicle (as opposed to a leased or private vehicle)
2. It must not have a disposal date
3. It must have an active status

Important !

Before proceeding you should:



1. Ensure no other users are using the program.
2. Ticking the 'Scrap' flag on the vehicle maintenance screen will depreciate the vehicle fully on the next depreciation run.
3. Clicking this checkbox will reverse the last depreciation run

☐ Reverse Flag

If reversing, enter the date of the last depreciation run.

If unsure check vehicle expenses for date.

Depreciation Date: Next Depreciation:

 OK  Cancel

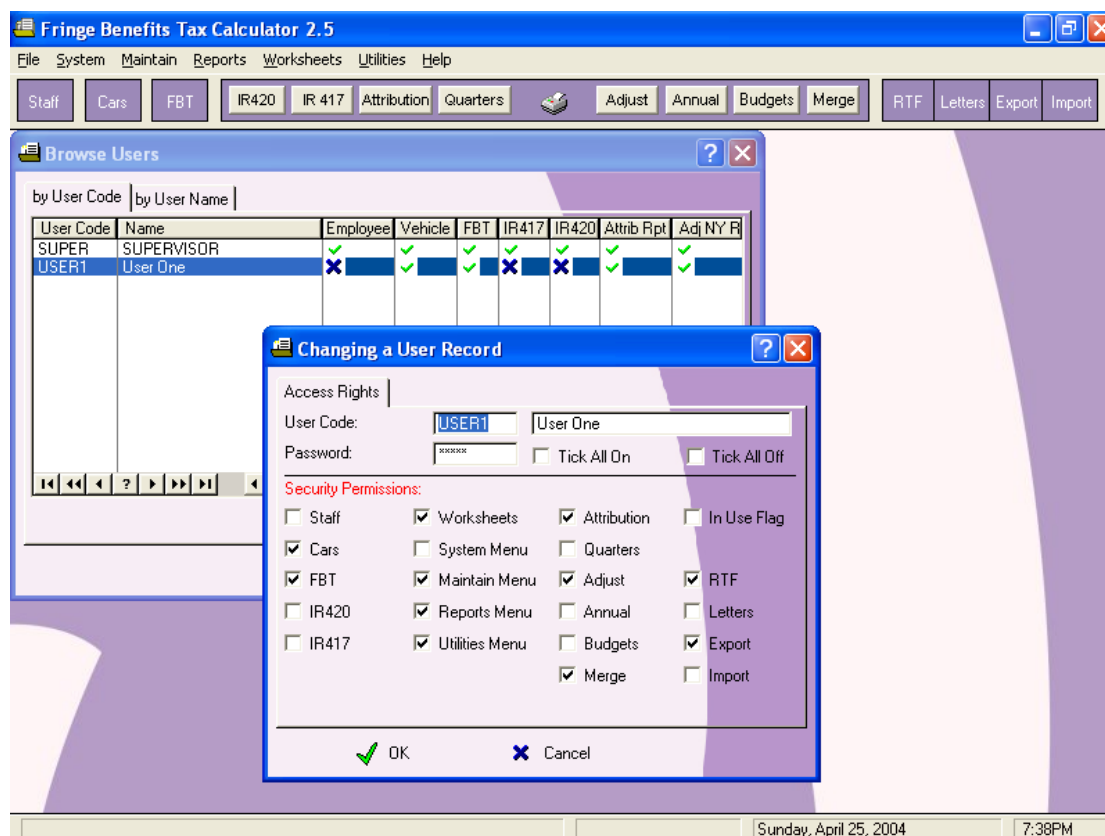
FBT Planning

One of the most important questions before you begin is whether I should treat a particular benefit as attributed or non-attributed (pooled). To help you decide print out the Yearly FBT Budgets worksheet. Fill it in either from last years returns or from your budgets for the year per employee. Take into account any increase in premiums or costs. Then compare it with the thresholds for each category and tick 'Pool' or 'Attribute' depending on whether it is more or less than the threshold. At the end of the exercise you will be able to decide which employees to put in a non-attributed pool and pay only 43%. Remember if you decide to attribute for an employee that is less than the threshold, then you have to attribute for everyone else in that category.

Note: It is not a necessity to plan your pools beforehand as the [<Auto-Pool>](#) function can do that automatically at the end of Quarter 4. CAUTION: Take a backup before Auto-pooling. Also, opt to pay 49% for the 1st three quarters and use the Alternate-Rate option in the fourth. However if you have the cash flow then set aside the difference of 49% - 43% in an interest bearing FBT Current account. At the end of the year when it comes to paying the IRD you only need to top up the difference of the Alternate-Rate amount to pay less what you have already accumulated in the current account.

User Access Setup

You should set up users immediately after inputting details into the System setup. In a multi-user environment you (the supervisor) may want to control access to the various sections of the application. You can do this by enabling or disabling the various buttons and menus on the screen. I suggest the "SUPER" user have everything turned on. Also change the "SUPER" password from "SUPER" to something only you (the supervisor) will know.



Maintain Areas

Add Area codes, descriptions and postcodes that are relevant to your company. Double click on an existing area record or press <Insert> to add a new area code. The Area code is used to validate the area the employee belongs to.

Area Code: Put a meaningful code in here to reflect the name.

Area Name: Full Name of Area

Post Code: This is the Postal code for that area.

Maintain Department

This is used to enter a department description which is used later in the Employee and Vehicle master files.

Maintain Employee Type

This is used to enter whether the employee is Full-Time, Part-Time, Casual etc. It can also be used according to your company's particular needs.

Maintain Vehicle Body Type

This is used to enter custom descriptions of the body type, some examples of which may be "SEDAN", "STATION WAGON", "4 WHEEL DRIVE" etc.

Maintain Vehicle Asset Type

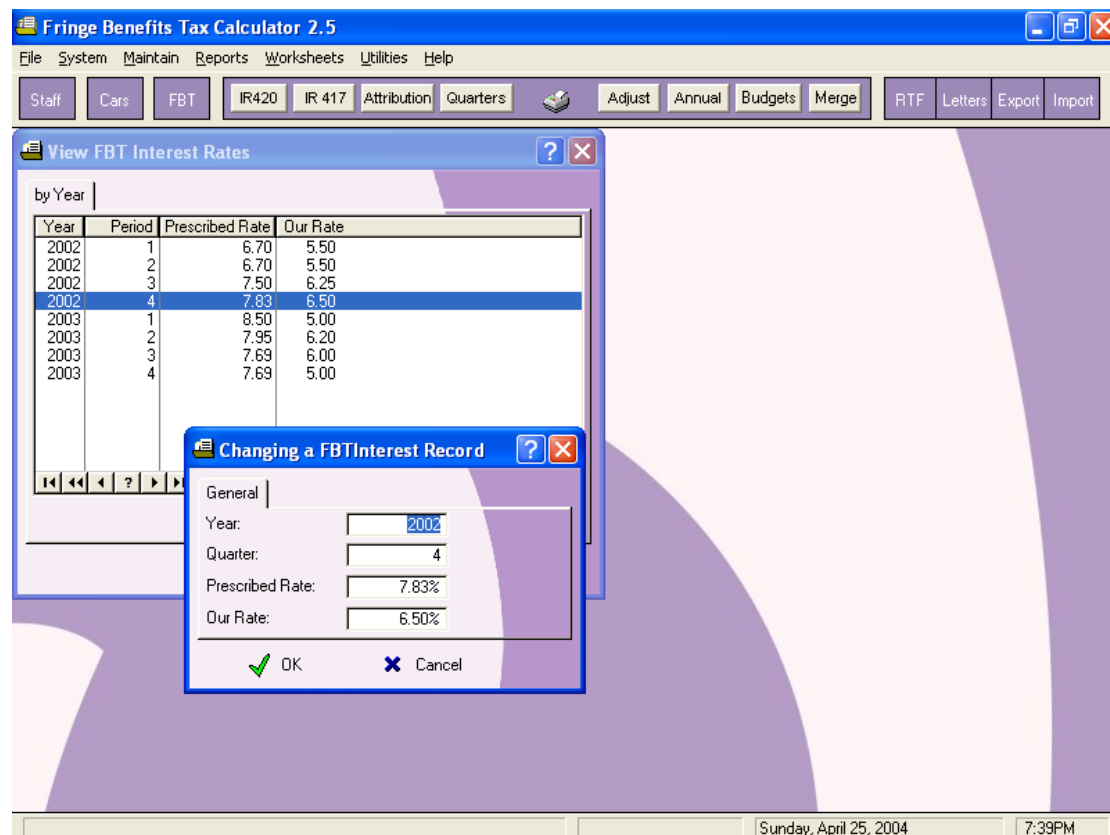
This is used to enter custom descriptions of the Vehicle Asset type, some examples of which may be "Purchased", "Leased", "Private" etc. It is NOT Recommended to add, delete or change anything here unless advised by Amblin Software.

Maintain FBT Categories

This is used to enter custom descriptions of the various fringe benefits categories. You do not have to change anything here unless IRD introduces a new category. In any case you will be informed by us.

Maintain FBT Interest Rates

This is used to enter the prescribed rates of interest. These figures are used when calculating Fringe Benefits payable for low interest loans.



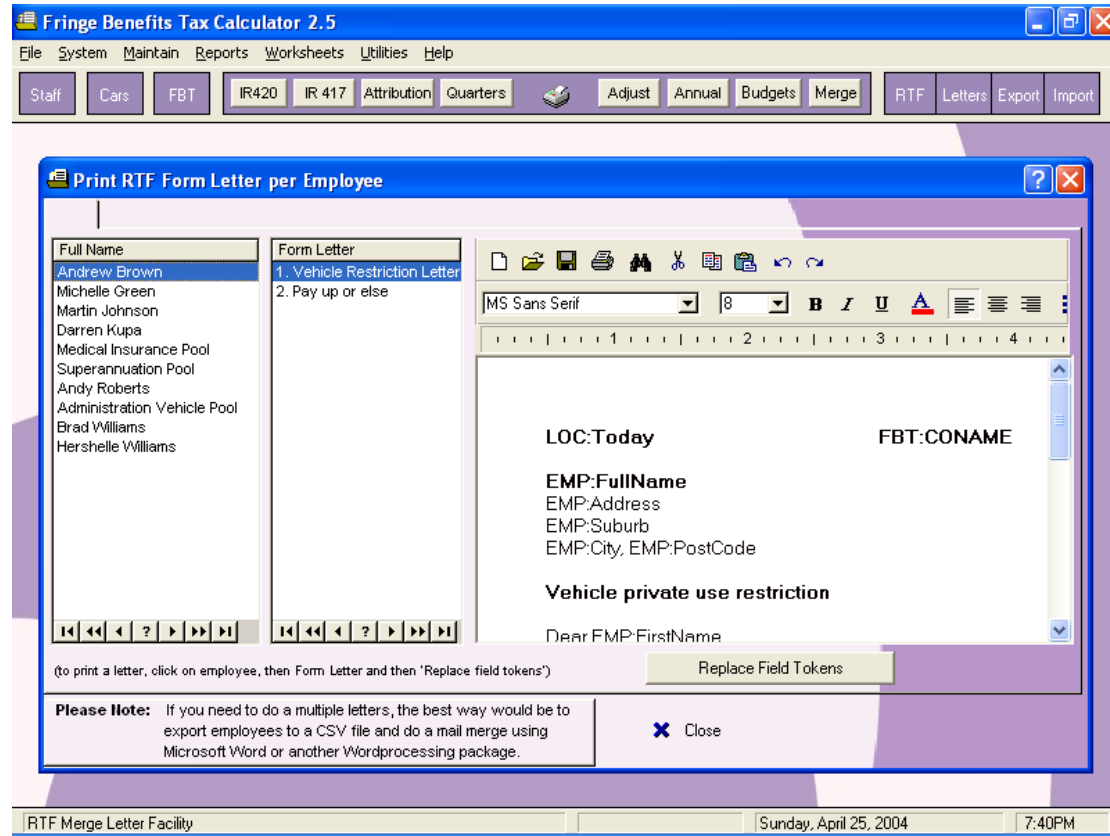
The most current rates can be obtained from the IRD by ringing 0800 377 772 or following this link <http://www.ird.govt.nz/fringebenefittax/lowinterestloans/prescribedrates.html>

Maintain FBT Employee Classification

This option is used to enter valid classifications for the employee to work out attribution statuses, percentages, thresholds, eligibility and liability in various areas of the calculation process. You are advised NOT to change anything here (not even the descriptions) unless advised by Amblin Software.

Maintain and Print RTF Merge Letters

It is possible to Create your own custom documents in MS Word RTF format. Once the document template is created, it may take some playing around with <Tabs> to get the exact alignment.



Some of the fields available for merging are:

EMP:FirstName,
EMP:LastName,
EMP:Address,
EMP:Suburb,
EMP:City,
EMP:PostCode,
EMP:FBTMakeModelYear,
EMP:FBTVehicleNo,
LOC:Today

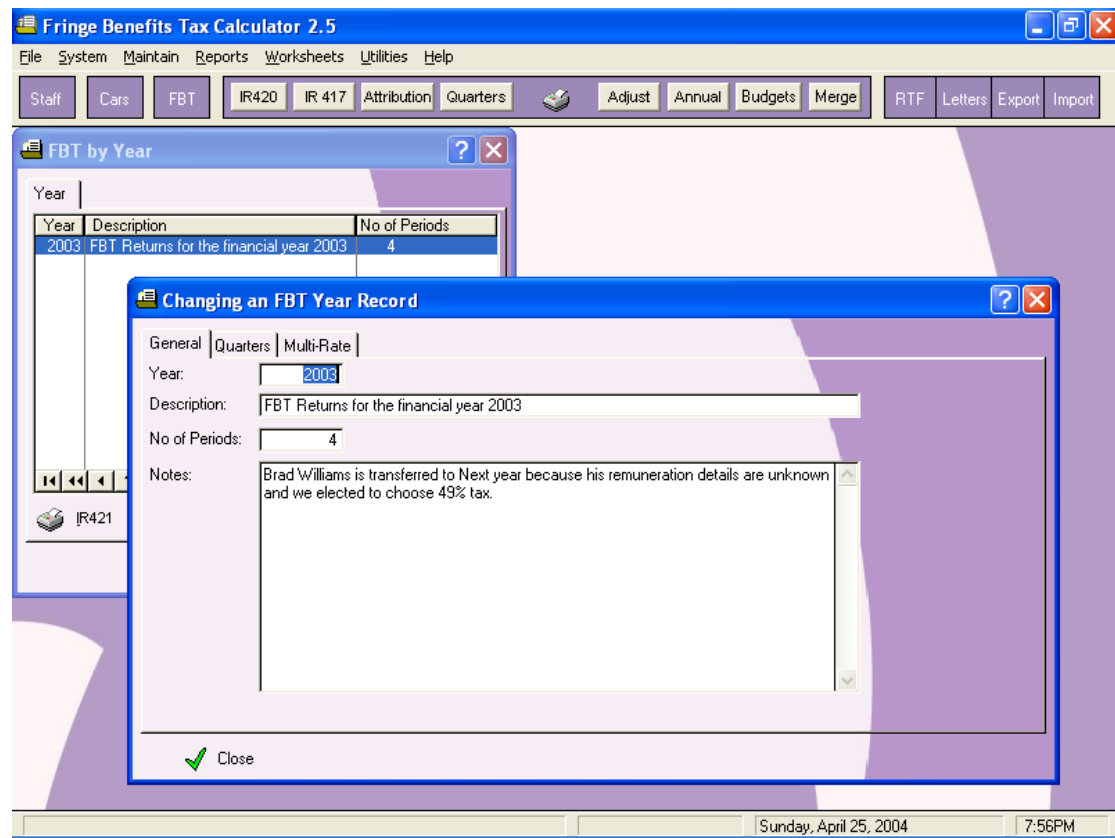
The Merge document is created in the RTF option.

Custom forms can be created by Amblin Software if desired info@amblinsoftware.com

PROCESSING FBT RETURNS

Maintain FBT Year Record

The first thing you need to do is create a year record. You do this by pressing the <Insert> key or pressing the <+> key. Enter the Year, Description and number of periods, usually 4 but could be 1 if paying by Income Year. Annual Year returns will still have 4 quarters. Enter any notes that pertain to the year (prints out the detail report).



You may store as many years as you like and they will be shown in the browse box in Date descending order which means that the current year will be at the top. You will find out later that when you are creating an adjustment in next years FBT return (condition of Income unknown at 49%), the next years record is created automatically.

Maintain FBT Year Record

You will notice that there are two other tabs besides the 'General' <tab>. You will have nothing to do with the Alternate-Rate <tab> until the 4th quarter although you will be populating and updating it every time you insert, modify or delete a record in the Quarters (detail) section.

Changing an FBT Year Record

General | Quarters | Multi-Rate

Year	Quarter	Category	Description	Rate	Start	End	Days	Heading	Taxable \$
2003	4	1	Motor Vehicles	MR	1/01/04	31/03/04	90	4th Quarter	\$4,734.00
2003	4	2	Subsidised Goods & Servi	MR	1/01/04	31/03/04	90	4th Quarter	\$285.95
2003	4	3	Subsidised Transport	MR	1/01/04	31/03/04	90	4th Quarter	\$1,500.00
2003	4	4	Low Interest loans	MR	1/01/04	31/03/04	90	4th Quarter	\$325.01
2003	4	5	Contribution to specified	MR	1/01/04	31/03/04	90	4th Quarter	\$16,500.00
2003	3	1	Motor Vehicles	64 %	1/10/03	31/12/03	91	3rd Quarter	\$4,641.60
2003	3	4	Low Interest loans	64 %	1/10/03	31/12/03	91	3rd Quarter	\$390.69
2003	3	6	Contributions to any sup	64 %	1/10/03	31/12/03	91	3rd Quarter	\$8,000.00
2003	2	1	Motor Vehicles	49 %	1/07/03	30/09/03	91	2nd Quarter	\$4,715.33
2003	2	4	Low Interest loans	49 %	1/07/03	30/09/03	91	2nd Quarter	\$390.69
2003	2	5	Contribution to specified	49 %	1/07/03	30/09/03	91	2nd Quarter	\$16,500.00
2003	1	1	Motor Vehicles	64 %	1/04/03	30/06/03	90	1st Quarter	\$4,595.40
2003	1	4	Low Interest loans	64 %	1/04/03	30/06/03	90	1st Quarter	\$322.87

Replicate Category: MR 49% 64% + Insert Edit Delete

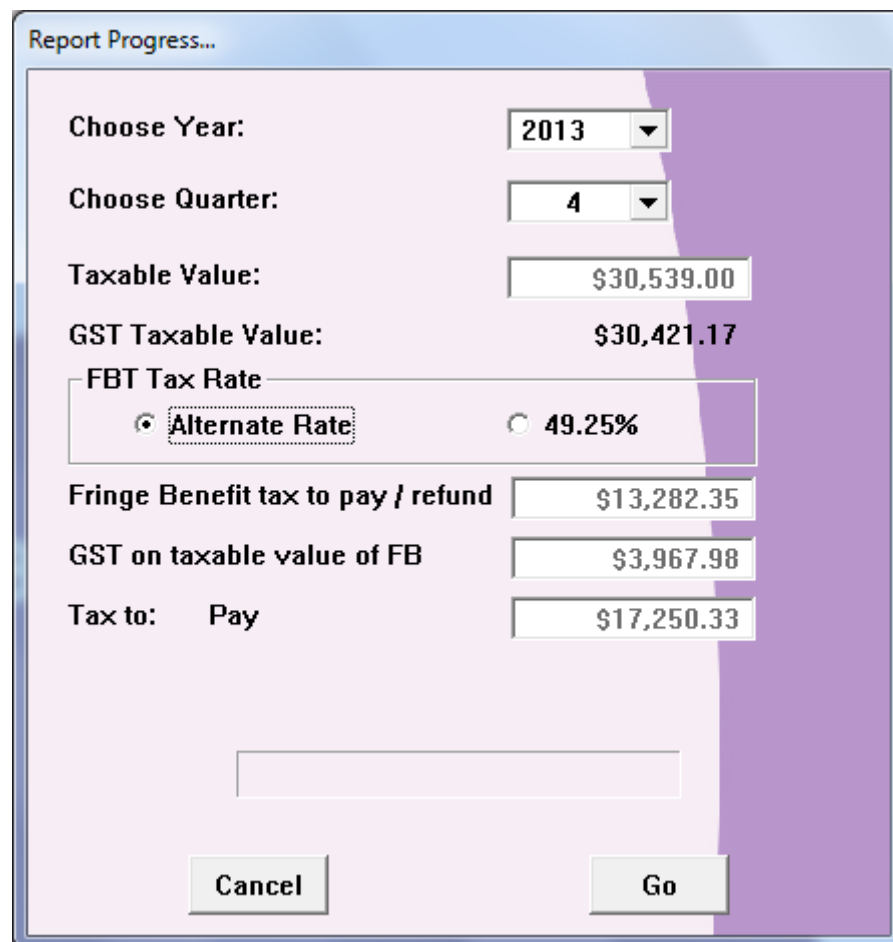
Close

Running Total: \$70,901.54

You may enter a Period record by pressing the <+> (insert) key. The dates will automatically appear once you enter the Quarter number. The next thing is to choose a benefit category. Once you have entered the category, the corresponding details <Tab> will appear in addition to the 'Budgets' <Tab>. You may not delete a year if you have entered period records or have existing Alternate-Rate records. Similarly you cannot delete a period record if you have entered details or budgets against it. The <Replicate> button is a time saver in that you can highlight a period record and have it generate the rest of the categories for that period saving data entry time. You can then delete the categories that do not apply to your company (it will allow deletion because there will be no details entered at that point). There is a running total of the Total FBT taxable figure on the bottom right hand side. This figure will tally with the amount on the Alternate-Rate <Tab>.

Print IR420 Quarterly Returns

You can print the quarterly return IR420 from this screen by highlighting ANY category record within the period and pressing the <IR420> button. You will be guided by the choices available to you because the system knows whether you are in periods 1 to 3 (43% or 49%) or the 4th quarter (49% or Alternate-Rate). It is important that you press the <Go> button to at least print it to the screen as this takes a snapshot of the figures to be used later on. This also puts the Rate used in the 'Rate' column of the browse box.



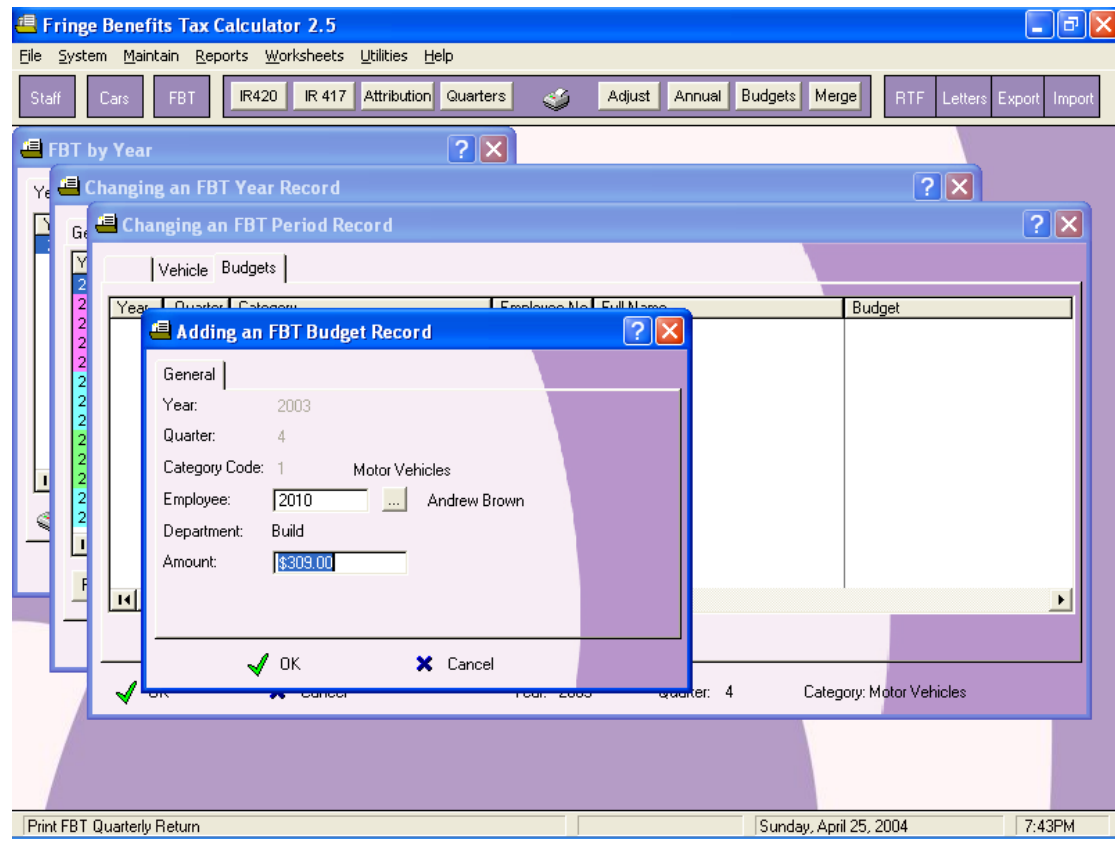
The dialog box titled "Report Progress..." contains the following fields and controls:

- Choose Year:** A dropdown menu showing "2013".
- Choose Quarter:** A dropdown menu showing "4".
- Taxable Value:** A text box containing "\$30,539.00".
- GST Taxable Value:** A text box containing "\$30,421.17".
- FBT Tax Rate:** Two radio buttons. The first is labeled "Alternate Rate" and is selected. The second is labeled "49.25%".
- Fringe Benefit tax to pay / refund:** A text box containing "\$13,282.35".
- GST on taxable value of FB:** A text box containing "\$3,967.98".
- Tax to:** A label followed by "Pay" and a text box containing "\$17,250.33".
- A large empty rectangular box at the bottom.
- Buttons:** "Cancel" and "Go" buttons at the bottom.

In the case of Annual Returns you can print the IR421 either from the <IR421> button and choose the year to print. Note how the GST amount is automatically picked because the detail lines are being told if GST applies and hence accumulated automatically (more on that later).

Maintain FBT Budgets

At the outset, you may have worked out what budgets and constraints you had worked out for each employee (pool) per category per period. You can then monitor these against actuals as the quarter / year unfolds. The following screen allows you to do just that. It operates in conjunction with the Budget report which shows the deviation of the Actuals from the budgeted figures.



There is a possibility of custom reports as we are also recording departments. If you have a requirement that is peculiar to your company, you may have it customized by sending us an e-mail at info@amblinsoftware.com

Maintain FBT Detail Record

We are finally into what is the guts of the whole system ie, inputting the raw data that generates all the reports and the Alternate-Rate calculations. Since there are seven categories, there are seven different screens for entering these details into the system.

– Motor Vehicle

Once you choose a category in the 'Periods' <Tab> you will see the corresponding Category <Tab> and the 'Budgets' <Tab>. Drilling down on an existing record or creating a new one by inserting <+> will take you to the screen below.

The screenshot displays the 'Fringe Benefits Tax Calculator 2.5' application. The 'Maintain' menu is active, and the 'FBT' sub-menu is selected. The 'Changing an FBT Period Record' dialog box is open, showing details for a Motor Vehicle. The 'General' tab is selected, and the record is for Andy Roberts, Quarter 3, Year 2,003, Category 1 Motor Vehicles, with a Date Range of 1/10/03 to 31/12/03. The Employee Number is 3012. The Description is 1980 SUBARU Impreza - IUR8378. The Original Cost is \$21,200.00. The Total Days in Quarter is 91.00, Number of Exempt Days is 8.00, and Days Available for Private Use is 83.00. The Value Of Benefits is \$1,179.60, and Recipients Contributions is \$0.00. The Taxable Value is \$1,179.60. The 'Liable for GST' checkbox is checked. A note is entered: 'Car was parked in airport garage for 8 days from 5/11/03 to 12/11/03'. The dialog box has OK and Cancel buttons at the bottom.

Field	Value
Quarter	3
Year	2,003
Category	1 Motor Vehicles
Date Range	1/10/03 to 31/12/03
Employee Number	3012
Description	1980 SUBARU Impreza - IUR8378
Original Cost	\$21,200.00
Total Days in Quarter	91.00
Number of Exempt Days	8.00
Days Available for Private Use	83.00
Value Of Benefits	\$1,179.60
Recipients Contributions	\$0.00
Taxable Value	\$1,179.60

Once you choose the employee, the vehicle, value of benefits and total days in quarter are automatically generated. The original cost is picked from the vehicle pool in the Employee's record. In the case of pooled vehicles, it will pick the highest value of the pool. Putting in the number of exempt days reduces the 'Days available for private use'. Examples of exempt days are emergency callouts, out of town travel, parked in an airport car park for at least 24 hours etc. You will record the details of the exempt date and nature of exemption in the 'Notes' section. If the vehicle was disposed mid-period you may change the 'Number of exempt days' but record the fact that you are pro-rating in the 'Notes' section. All the details will be printed out in the 'Quarters' report. The 'Liable for GST' flag would almost certainly be ticked for all cases involving motor vehicles.

Note: If you need a previous Original Cost ie, you are entering for a previous quarter and the price has changed, use the pull down to choose an earlier price. Prices may change due to changes in lease conditions, depreciation etc. Also after 1st April 2006 the "Original Cost" may be the "Purchased/Leased" price or the "Book Value", depending on whether you are using the "Cost Price" method or the "Tax Value" method of calculating FBT.

– Subsidized or Discounted Goods and Services

Subsidized Goods and Transportation have been split up into their individual categories. Once you choose a category in the 'Periods' <Tab> you will see the corresponding Category <Tab> and the 'Budgets' <Tab>. Drilling down on an existing record or creating a new one by inserting <+> will take you to the screen below.

Fringe Benefits Tax Calculator 2.5

File System Maintain Reports Worksheets Utilities Help

Staff Cars FBT IR420 IR 417 Attribution Quarters Adjust Annual Budgets Depn Merge Letters Export Import

Browse FBT by Year

Year	Description	No of Periods	Total Taxable	Total FBT Payable	Total Taxable Q1	Total
2007	FBT Returns for the financial year 2007	4	\$63,564.57	\$32,955.56	\$31,224.02	
2006	FBT					

Record Will Be Changed

General Quarters Multi Rate

Year	Period	Category	Description	Rate	Start	End	Days	Heading	Taxable \$	GST
2007	3	3	Subsidised Transport		1/1/07	31/12/07	92	3rd Quarter	\$1,500.00	
2007	3	4	Low Interest loans		1/1/07	31/12/07	92	3rd Quarter	\$332.24	

Record Will Be Changed (Brad Williams)

General Subs'd

Quarter: 2 Year: 2,007 Category: 2 Free, Subsidised, or discounted goods & services

Emp No / Non-attributed benefit: 3000 Brad Williams

Description of Benefit: Prize - Airfare

Notes:

Value Of Benefits: \$200.00

Recipients Contributions: \$50.00

Total Benefits: \$150.00

Exemption (if claimed): \$150.00

Taxable Value: \$0.00

☒ Liable for GST

Date Range: 1/07/07 to 30/09/2007

Wednesday, October 18, 2006 8:11AM

Choose an employee, then enter the 'Value of Benefits'. Enter the recipients (employees') contribution and finally tick or un-tick the 'Liable for GST' flag. The 'Liable for GST' flag would almost certainly be ticked for all cases involving Subsidized goods.

Remember: FBT is not charged if the sale price of the goods to the employee is more than the cost to the employer. If services are provided to an employee at less than the normal cost to the public, then it's a fringe benefit. There is a \$300 exemption per employee per quarter for goods and services fringe benefits. The maximum exemption an employer can claim is \$22500 over the four quarters. If it exceeds this amount, the employer must pay FBT on the total value of the goods and services. For a complete analysis, read the IR409 FBT Guide. The 'Quarters' report also highlights these factors.

In terms of record keeping you need to keep separate records for Gifts & prizes, subsidized or discounted goods, subsidized or discounted services and subsidized or discounted transport. The records must show:

Date of transaction, Name of employee receiving benefit, Description of benefit, cost to employee, cost to employer for goods, normal market prices for services, highest price charged to the general public for subsidized transport. You will have to add some of these details in the 'Notes' section. When you print the 'Quarters' report, attach any documentary evidence to it.

By default the exemption is calculated if the Total benefits per that employee is equal to or below \$300. However you have to run the "Subs Goods" recalculation to check whether you have exceeded the \$22500 total over 4 quarters rule. This is mandatory if you have any "Subsidized Goods and Services" FBT. For more click on the context sensitive help.

Important: If you have printed an IR420 then a recalculation will not happen as it is assumed that you have filed the return already with IRD and no further changes can be made.

– Subsidized Transport

This only applies to employers who are in the business of supplying transport to the public. For example; air, road, rail and sea passenger services.

A fringe benefit exists when employees receive the same service as offered to the public at a cost that is less than 25% of the highest fare charged to the public. This also applies when the subsidized transport is provided by a third party, if both the employer and the third party are in the public transport business.

The screenshot shows the 'Fringe Benefits Tax Calculator 2.5' software. The main window has a menu bar (File, System, Maintain, Reports, Worksheets, Utilities, Help) and a toolbar with buttons for Staff, Cars, FBT, IR420, IR 417, Attribution, Quarters, Adjust, Annual, Budgets, Merge, RTF, Letters, Export, and Import. The 'Changing an FBT Year Record' window is open, showing a list of years on the left and a 'Changing an FBT Period Record' dialog box. The dialog box is titled 'Record Will Be Changed (Martin Johnson)' and contains the following information:

- General
- Quarter: 4, Year: 2,003, Category: 3, Subsidised Transport
- Employee No / Non-attributed benefit: 3015, Martin Johnson
- Description of Benefit: Overseas - air travel
- 25% of Max fare or cost to employee: \$2,500.00
- Less Recipients Contributions: \$1,000.00
- Taxable Value: \$1,500.00
- Notes: Quote no 176525 from Flight centre showing full price of travel is \$10000.
- Liability for GST: ☐
- OK, Cancel buttons

Subsidized Transport does not have to be attributed to individual employees if all employees have the same or similar entitlement. However if this is not the case, the annual taxable value of subsidized transport provided to an employee of \$1000 or more must be attributed.

Note Also: If one benefit in this category is attributed, all benefits must be attributed. The 'Quarters' report will show clearly whether this threshold is exceeded or not.

In terms of record keeping you need to keep separate records for Gifts & prizes, subsidized or discounted goods, subsidized or discounted services and subsidized or discounted transport. The records must show:

Date of transaction, Name of employee receiving benefit, Description of benefit, cost to employee, cost to employer for goods, normal market prices for services, highest price charged to the general public for subsidized transport. You will have to add some of these details in the 'Notes' section. When you print the 'Quarters' report, attach any documentary evidence to it.

For more information check out the FBT guide (IR409).

– Low-interest Loans

FBT is charged on low interest loans made to employees. A loan includes all advances (such as salary advances), deposits, money lent in any other way, and any credit given (including delaying the recovery of a debt).

FBT is not charged on the actual loan provided by an employer to an employee. FBT is calculated on loans by comparing the interest on the loan with the interest calculated using the prescribed rate.

The screenshot shows the 'Fringe Benefits Tax Calculator 2.5' application. The 'Changing an FBT Period Record' window is open, displaying the 'Low-interest Loans' tab. The 'Record Will Be Changed' dialog box is in the foreground, showing details for a loan to 'Hershel Williams'.

Record Will Be Changed (Hershel Williams)	
General	
Quarter:	4
Year:	2,003
Category:	4 Low Interest loans
Employee Number:	3013 Hershel Williams
FBT Liab / Exempt:	Liab
Year loan was granted:	1998
Is rate reviewable?	Yes
Loan balance at beginning of period:	\$50,000.00
Loan balance at end of period:	\$48,000.00
Rate of Interest:	5.00%
Prescribed or non-concessionary rate:	7.69%
Interest at prescribed rate:	\$929.11
Actual interest charged:	\$604.10
Taxable Value:	\$325.01
<input type="checkbox"/> Liab for GST	

Buttons: OK, Cancel

Choose the employee who has received the loan. Under some conditions loans are not subject/liable for FBT. These conditions are:

1. Low interest loans provided under employee share-purchase schemes and
2. If the same deal is available to the public.

Enter the year the loan was granted. Choose whether the rate is reviewable or not. Enter the loan balance at the beginning of the period and at the end of the period (this would most likely be at the beginning and end of the quarter). If you have entered the Prescribed rates in the 'Maintain Interest Rates' section which corresponds to the Year and Period you have chosen here, then the Interest Rates (Actual and Prescribed) and all subsequent calculation up to the 'Taxable Value' should appear automatically. Enter any memos that may be relevant in the 'Notes' section. Low-interest loans are exempt for GST purposes so do NOT tick the 'Liab for GST' flag.

Note: You may have to check with the IRD what the appropriate prescribed tax rate is for the applicable quarter. Alternatively check the NZ IRD website: www.ird.govt.nz

– Employer Contributions to Insurance funds

If an employee or a family member takes out an insurance policy, and the premiums are paid by the employer, the payments are taxable income in the hands of the employee. The employer does not pay FBT on these contributions.

If an employer takes out an insurance policy for an employee and pays the premiums, the employer will have to pay FBT on those premiums.

However if the employer benefits from the policy and not the employee, the payments are neither subject to FBT nor taxable in the hands of the employee.

The screenshot shows the 'Fringe Benefits Tax Calculator 2.5' application window. The 'FBT by Year' window is open, displaying a list of records. A dialog box titled 'Record Will Be Changed (Medical Insurance Pool)' is in the foreground. It contains the following fields and options:

- General** tab selected.
- Quarter:** 4, **Year:** 2,003, **Category:** 5 Contribution to specified insurance funds of
- Employee No / Non-attributed benefit:** 27, **Medical Insurance Pool**
- Description of Benefit:** DSC Ltd - staff accident fund - 40 members - half yearly premiums
- ☒ **Liable for GST**
- Taxable Value:** \$16,500.00
- Notes:** (empty text area)
- OK** and **Cancel** buttons at the bottom.

The status bar at the bottom of the application shows 'Print FBT Quarterly Return', 'Sunday, April 25, 2004', and '7:51PM'.

Choose the employee (or pool) receiving the benefit. Enter a description of the benefit. It is almost certain to attract GST so tick the 'Liable for GST' flag. Finally enter the GST inclusive amount of the insurance benefit contributed over the period. Add any notes that may be pertinent.

There is an non-attributed threshold of \$1000 per employee. If you choose to attribute any benefits in a category, even if the total amount of the benefits is less than \$1000 per employee, all benefits in the category concerned (Insurance in this case) must be attributed. This is not so hard with this software because attribution is so easily handled and you've got all the employees entered into the database anyway.

For record keeping, you must hold:

1. the type of policy, and the date it was taken out
2. a list of the employees covered by the policy (Employee pool – remember set up a dummy employee and then add members to the employee pool)
3. the premium amount paid for each employee

– Employer Contributions to Superannuation schemes

FBT applies on any employer contributions to any superannuation scheme, where SSCWT (specified superannuation contribution withholding tax) does not apply. You have to attribute this benefit if the annual taxable value of all contributions is \$1000 or more per employee.

The entry screen is identical to the one specified for Insurance above.

In terms of record keeping you need to keep:

1. a copy of your approval letter received from the Government Actuary stating the type of superannuation scheme and the date of approval
2. a list of the employees in the scheme (employee pool – remember set up a dummy employee and then add members to the employee pool)
3. a list of the amounts contributed for each employee

– Employer Contributions to Sick, Accident or Death funds

FBT applies on any employer contributions to any sick, accident, or death fund. You have to attribute this benefit if the annual taxable value of all contributions is \$1000 or more per employee.

The entry screen is identical to the one specified for Insurance above.

In terms of record keeping you need to keep:

1. approval by the Commissioner of Inland Revenue
2. the names of the employees in the fund (employee pool – remember set up a dummy employee and then add members to the employee pool)
3. a list of the amounts contributed for each employee

4th Quarter Alternate-Rate Calculations

Oh no!!, the dreaded Alternate-Rate calculations. Don't panic, you have already done the hard work. You have entered the details quarter by quarter, category by category, employee by employee. Now all you have to do is enter the gross income per employee (or import it from a .csv file), print the IR420 (the FBT Quarterly return) for the 4th Quarter, print the IR417 (Alternate-Rate Calculation sheet), print the 'Quarters' report, print the 'Budgets' report and go and play golf.

Changing an FBT Year Record

General | Quarters | Multi-Rate

Emp No	Employee / Pool	Income	Income Tax	Net Income	Q1 Taxable	Q2 Taxable	Q3 Taxable	Q4 Taxable	Totals
3012	Andy Roberts	\$45,000.00	\$9,720.00	\$35,280.00	\$1,272.00	\$1,272.00	\$1,179.60	\$1,272.00	
3014	Darren Kupa	\$43,000.00	\$9,060.00	\$33,940.00	\$0.00	\$0.00	\$0.00	\$0.00	\$285.95
3013	Hershelle Williams	\$64,000.00	\$16,230.00	\$47,770.00	\$322.87	\$390.69	\$390.69	\$325.01	
3015	Martin Johnson	\$33,000.00	\$6,360.00	\$26,640.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
3005	Michelle Green	\$55,000.00	\$13,020.00	\$41,980.00	\$1,680.00	\$1,661.33	\$1,680.00	\$1,680.00	\$1,680.00
3000	Brad Williams	\$0.00	\$0.00	\$0.00	\$1,643.40	\$1,782.00	\$1,782.00	\$1,782.00	\$1,782.00
27	Medical Insurance Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00	\$0.00	\$0.00	\$16,500.00
28	Superannuation Pool	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00
					\$12,918.27	\$21,606.02	\$13,032.29	\$23,344.96	
					\$8,267.52	\$10,586.94	\$8,340.48	\$11,385.31	
					Year Total:				\$70,901.54
									\$38,580.25

☒ Close

Print FBT Quarterly Return Sunday, April 25, 2004 7:50PM

If you export the Alternate-Rate table you will create a file called 'fbtmrtrf.csv'. If you open it up you will find that the first 4 fields are:

1. Year
2. Employee No
3. Employee Name
4. Gross Income

You can enter the 'Gross Income' figures in column 4 and press the <Import Income> button to update the Alternate-Rate table.

Alternatively you can get payroll to send you a file with the four columns (as above) and the Gross income figures can be imported as before. Remember that the file from payroll has to be csv (comma-separated values), must be called 'fbtmrtrf.csv' and must reside in the \Data\ directory.

Suppose you think you have made a mistake, you can delete every line in the Alternate-Rate table and then press the <Recalculate> button. This will repopulate the Alternate-Rate table from the quarterly details. Then you can re-import the gross income or manually key them in.

You will note in the screen below that only two fields can be entered into ie the 'Gross Income' field and the 'Tax Percent' field. However The 'Tax Percent' field is disabled once the gross income is input because it no longer applies ie, the remuneration is now calculated differently.

Fringe Benefits Tax Calculator 2.5

File System Maintain Reports Worksheets Utilities Help

Staff Cars FBT IR420 IR 417 Attribution Quarters Adjust Annual Budgets Merge RTF Letters Export Import

Changing a Multi-Rate Record

General Attribution FBT Details

Year: 2003

Employee / Pool: 3013 Hershelle Williams Employee

Income	Tax On Income	Net Income
\$64,000.00	\$16,230.00	\$47,770.00

Quarter 1 Taxable	Quarter 2 Taxable	Quarter 3 Taxable	Quarter 4 Taxable
\$322.87	\$390.69	\$390.69	\$325.01

Remuneration	Tax Percent	Tax On Remuneration
\$49,199.00	0.00%	\$17,142.63

FBT Payable => \$912.63

OK Cancel

Print FBT Quarterly Return Sunday, April 25, 2004 7:46PM

The Remuneration is worked out according to the following breaks:

\$0	to	\$12,530	11.73%
\$12,531	to	\$40,580	21.21%
\$40,581	to	\$55,980	42.86%
\$55,981+			49.23%

Once the 'Tax on Remuneration' is calculated, the 'FBT Payable' is worked out in the following way:

FBT Payable = Tax On Remuneration – Tax On Income – Tax Assessed Last Year

In most cases the Tax Assessed Last Year will be equal to 0 unless a transfer has occurred from last year.

For an employee (or pool) with the classification 'Employee', 'Non-Attributed Pool 43%' or 'Non-Attributed 49%' you will know their gross incomes between the times at the end of the fourth quarter and the time the return is due. For employees with classifications 'Associate' or 'Employee-Shareholder', you may not know all their remuneration as they may be receiving dividends etc. in this case you can apply a flat rate of 49.25% in which case there are nothing further to be done. However if you choose 42.86%, then an adjustment has to be made in next years 4th Quarter return to account for the underpayment made in this years return. This is very easily done with this software as the system recognizes each scenario and flags the transaction to be transferred to next year.

Fringe Benefits Tax Calculator 2.5

File System Maintain Reports Worksheets Utilities Help

Staff Cars FBT IR420 IR 417 Attribution Quarters Adjust Annual Budgets Depr Merge Letters Export Import

Changing a Multi-Rate Record

General | FBT Details

Year: 2006

Employee / Pool: 3012 Andy Roberts Employee

Income	-	Tax On Income	=	Net Income
\$45,000.00		\$9,720.00		\$35,280.00
Quarter 1 Taxable	+	Quarter 2 Taxable	+	Quarter 3 Taxable
\$1,347.00		\$1,272.00		\$1,379.60
+		Quarter 4 Taxable	+	
		\$1,233.00		
=		Remuneration		Tax On Remuneration
		\$40,550.00		\$12,315.02
		Tax Percent		
		0.00%		
FBT Payable =>		\$2,595.02		

OK Cancel

Sunday, October 1, 2006 2:07PM

Note the two new check boxes that appear:

1. Transfer to next year (income unknown at 43%) and
2. Transferred to next year (to reverse un-tick transfer flag above)

Just by saving the record, the adjustment record is created in next years Alternate-Rate table and the 'Transferred to Next Year' flag is ticked. If you were to go and see next years table you will see the flag *'Transferred from Last Year' and 'Tax Assessed Last Year' in the calculations. All you have to do next year is enter this years Gross Income and the FBT payable is calculated.

There are 4 combinations of the 2 transfer flags: (0 = un-ticked, 1 = ticked)

Transfer to NY = 0 and Transferred to NY = 0	=>	Do Nothing, show nothing
Transfer to NY = 1 and Transferred to NY = 0	=>	Awaiting transfer to NY
Transfer to NY = 1 and Transferred to NY = 1	=>	Transfer to NY has occurred
Transfer to NY = 0 and Transferred to NY = 1	=>	Reverse Transfer to NY

NOTE: The <Recalculate> function automatically attributes or pools according to the attribution rules so you do not have to do it manually

On the 2nd <Tab> you will find all the detail records that make up the Quarterly Taxable figures for that Employee (pool) for that year. It is quite useful if you are trying to track down a figure.

<Auto-Pool> button

The aim of the whole exercise at the end of the day is to minimize the Fringe Benefits tax to pay. You have entered all the details per employee from quarters 1 to 4. You have in fact attributed most of the benefits to employees, except the ones which you created a pool to begin with. This means depending on the gross salary of the employee, you are paying between 43% and 49%. However if the category totals are below the thresholds for the whole year for that employee, you may pool that benefit and pay only 43%. This is what the Auto-pool function does. It goes through the Alternate-Rate tables and picks out those records with the FBT classification 'Employee' (you can't non-attribute Shareholders, Associates) that is under the threshold and pools it under an automatically created generic pool. If you printed an IR420 before and after auto-pooling, you will see how much you saved by this method. If you need the details of how much fringe benefits were paid per employee, you need to print a Quarters details report **before** auto-pooling.

The <Auto-Pool> function also does an automatic recalculate.

Warning: Take a full backup before auto-pooling as major changes are made. My advice is create your pools manually.

Worksheets

All the IRD worksheets concerning FBT can be found under the 'Worksheets' menu. You need to have the path to the Acrobat Reader set up correctly to read the PDF files. You can do this by changing the paths in the 'Maintain User' function under the 'System' menu. This also means that a 'User' is essentially confined to one PC, even though you may be running off the network.

The other worksheets include:

1. Print Quarterly Worksheet – this can be used to write down the raw data before being input into the system (in the detail table)
2. Print Vehicle Log Sheet – capture details of the vehicle usage and also exempt days
3. Print New Vehicle Sheet – Capture the details for a new vehicle in the fleet to be input into the Vehicles table.

Reports

Print Form Letter – Where your needs are simple you may define a Header and Body using the 'Letters' option and then do a mass print using this form letter. The example given in the sample is for an Annual picnic.

Print Single Form Letter – You may pick a single employee to send the letter to.

Print Employee Listing – print all the employee master file details for all employees.

Print Vehicle specifications – print out details from the Vehicle master file.

Export

Choose the year to print which will then enable you to choose which tables to export. You may tick those tables that you wish to export. The file names are shown on the right and will exist in the data directory.

FBT Export Data Files

This option exports the ticked files. The time this will take to complete depends on the number of records in the date range.

Enter Year:

Files to Export:

<input type="checkbox"/>	FBT Multi Rate	\CO0000xx\fbtmtrf.csv
<input type="checkbox"/>	FBT Details	\CO0000xx\fbdetexp.csv
<input type="checkbox"/>	Employees	\CO0000xx\empexp.csv
<input type="checkbox"/>	FBT Interest Rates	\data\fbintexp.csv
<input type="checkbox"/>	Vehicles	\CO0000xx\Vehicle.csv

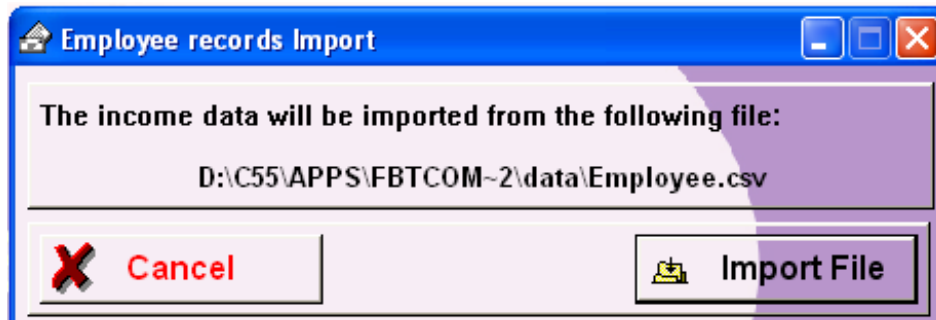
Choosing a year enables the checkboxes for you to choose which files you want to export. All files are saved to their respective company directories except the FBT interest rates. The export and import files for employees and vehicles are the same:

Employee	-	Employee.csv
Vehicles	-	Vehicle.csv

Import Employee Data

Click on the <Import File> button to import employees from the csv (comma-separated values) file called 'Employee.csv' which resides in the data directory.

In the import process, if it does not find matching fields in related files like 'Department' or 'Area' it will create it automatically to retain referential integrity.



The import file Employee.csv MUST be:

- a) Located in the specific company "\CO0000xx" directory
- b) In the format:

<u>Field</u>	<u>Comment</u>	<u>Specification</u>
1. SocialSecurityNo	Mandatory	(Numeric 9.0)
2. EmployeeNumber	Mandatory	(String 20)
3. FirstName		(String 20)
4. Middle Initial		(String 1)
5. Last Name	Mandatory	(String 20)
6. Full Name		(String 40) * can leave blank
7. Type	Mandatory	(String 35)
8. Address 1		(String 35)
9. Address 2		(String 35)
10. City		(String 20)
11. Area	Mandatory	(String 3)
12. Area Name		(String 25)
13. Post Code		(String 10)
14. Department	Mandatory	(String 35)
15. Birthdate		(String 10) * format dd/mm/yyyy
16. Marital Status		(String 1) * M/D/S/W
17. Sex		(String 10) * Male/Female
18. Ethnicity		(String 20)
19. Date Hired		(String 10) * format dd/mm/yyyy
20. Date Left		(String 10) * format dd/mm/yy
21. Job Title		(String 35)
22. FBT Vehicle Number		(String 10)
23. FBT Make Model	Leave Blank	(String 40)
24. FBT Price		(Decimal 10.2)
25. Reports To		(String 35)
26. Insurers Name		(String 35)
27. Policy Number		(String 20)
28. Insured Value		(Decimal 7.2)
29. Emergency Contact		(String 20)
30. Emergency phone		(String 15)
31. Picture File		(String 254)
32. Resume File		(String 254)
33. Job Evaluation File		(String 254)

34.	Drivers License No	(String 10)
35.	Car Registration No	(String 10)
36.	Driving Class	(String 10)
37.	Annual Leave	(Decimal 5.2)
38.	Special Leave	(Decimal 5.2)
39.	LY Annual Leave	(Decimal 5.2)
40.	TY Annual Leave	(Decimal 5.2)
41.	TY Special Total	(Decimal 5.2)
42.	Hours per week	(Decimal 7.2)
43.	Classification	(String 20)
44.	Expiry Date	(String 10) * format dd/mm/yyyy
45.	Overtime Allowed	(Byte) 0 or 1
46.	Probation Length	(String 10)
47.	Notice Given	(String 10)
48.	Current Salary	(Decimal 10.2)
49.	Current Salary Date	(String 10) * format dd/mm/yyyy
50.	Charge Out Rate	(Decimal 7.2)
51.	Blood Type	(String 4)
52.	Email Flag	(String 1) "1" or "0"
53.	Email Address	(String 120)

The employee ID is allocated automatically by the system.

Import Vehicle Data

The vehicle import function is accessed from the "Utilities" menu.
Import from "vehicle.csv" file. The file format must be as shown below:

<u>Field</u>	<u>Comment</u>	<u>Specification</u>
1. VIN	Mandatory	Ascii 20
2. Year		Number yyyy
3. Make	Mandatory	Ascii 20
4. Model	Mandatory	Ascii 20
5. Registration No	Mandatory	Ascii 10
6. Engine Capacity		Ascii 6
7. Location Code		Ascii 3
8. Location		Ascii 25
9. Body Type		Ascii 20
10. Status		Byte (0/1)
11. Fleet Category		Ascii 10
12. Purchase/Lease Date		Ascii 10 (dd/mm/yyyy)
13. Purchase/Lease Price		Decimal 12.2
14. Vendor / Lessor		Ascii 25
15. Depreciation Rate		Decimal 10.2
16. Depreciation Type		Ascii 20
17. Depreciated Value		Decimal 10.2
18. Disposal Price		Decimal 10.2
19. Disposal Date		Ascii 10 ("dd/mm/yyyy")
20. Scrap Flag		Byte (0/1)
21. Current Reading		Number (long)
22. Reading Taken On		Ascii 10 ("dd/mm/yyyy")
23. Default Employee		Number (short)
24. Default Emp Name		Ascii 30
25. Picture File		Ascii 255
26. Age		Ascii 10
27. Contact		Ascii 20
28. Phone		Ascii 15
29. Seating Capacity		Number (short)
30. Fuel Type		Ascii 10
31. Automatic		Ascii 3 ("YES/NO")
32. Department		Ascii 35
33. Weight		Number (short)
34. FBT Exempt Flag		Byte (0/1)
35. Km Cost Rate		Decimal 10.2

Notes:

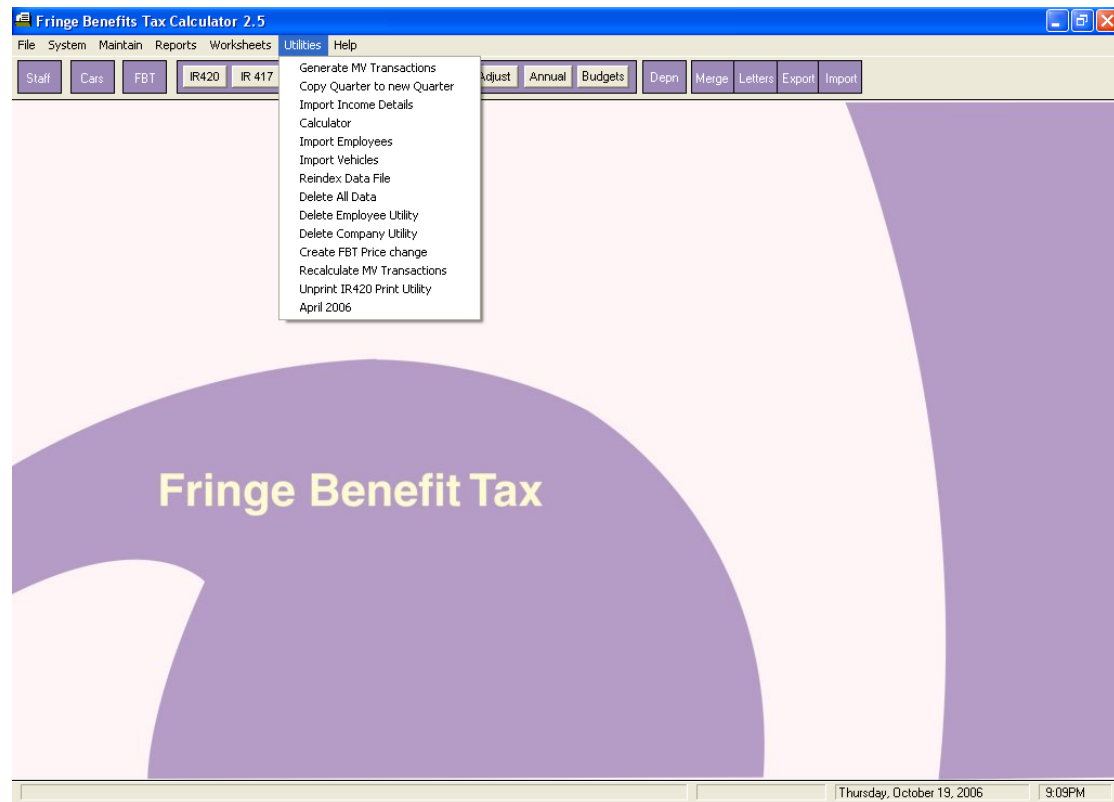
A short number is from -32,768 to 32,767.

A long number is from 2,147,483,648 to 2,147,483,647

To see an example of the comma separated file, use the "Export" utility to output the file and then open it in notepad or excel. The filename is "vehicle.csv" and will reside in the company directory.

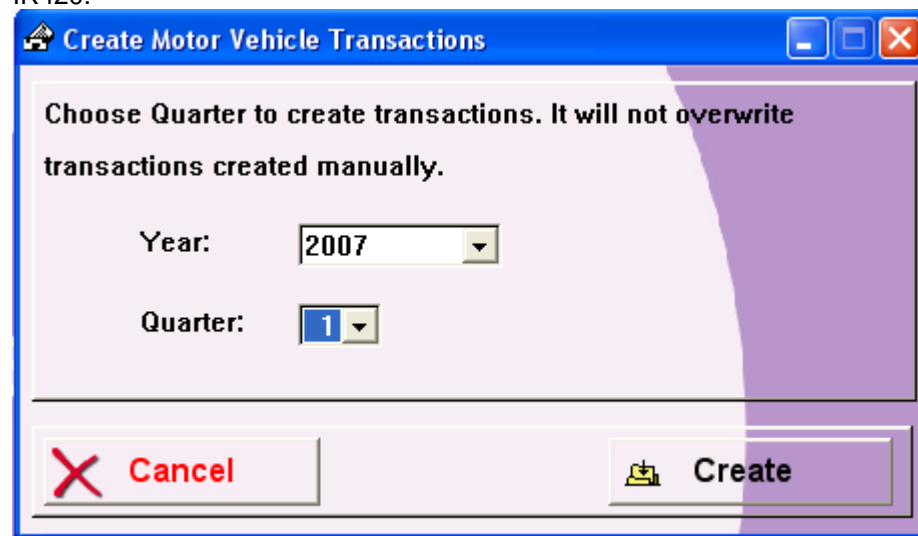
6.0 Utilities

There are many utilities available to help with the tasks associated with the administration of FBT. They save a great deal of time.



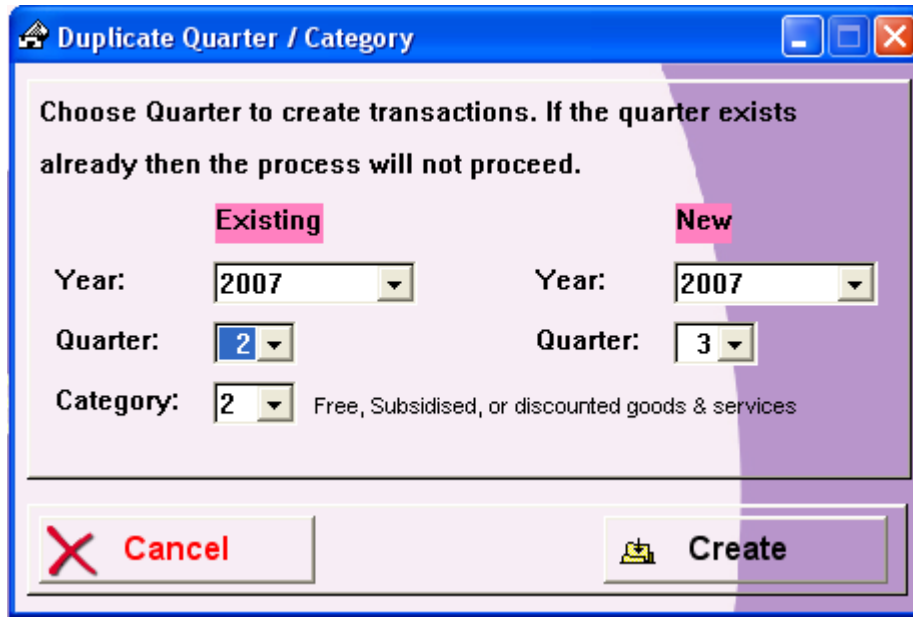
6.1 Generate MV Transactions

This utility is used to automatically generate all the Motor Vehicle transactions for a given year and period. Firstly if the "Quarter" does not exist then it creates it. Then it goes through the "Employee/Pool" database and creates FBT detail records for all active vehicles. Finally it updates the Alternate-Rate tables and finishes. All you have to do now is enter any exempt days or change/create any records where vehicles may have changed hands during mid quarter. If its Quarter 4 then you need to enter/import the gross salaries before printing the IR420.



6.2 Copy Quarter to New Quarter

This utility is used to automatically generate FBT transactions for a given year and period by duplicating it from an existing year and quarter. Firstly if the “Quarter” being copied to exists then it won’t create the new quarter. If you are copying to a new year, then the new year and quarter records are created before the existing FBT detail transactions are copied over to the new quarter. Finally the Alternate-Rate tables are recalculated. Any new employee’s records will have to be manually added and employees who have left will have to be deleted before you can file the IR420. Print the Quarterly report and check it thoroughly for accuracy. The quarter being created must not exist.



The dialog box titled "Duplicate Quarter / Category" has a blue title bar with standard window controls. The main area has a light purple background and contains the instruction: "Choose Quarter to create transactions. If the quarter exists already then the process will not proceed." Below this, there are two columns. The left column is headed "Existing" and contains three dropdown menus: "Year:" with "2007", "Quarter:" with "2", and "Category:" with "2". The right column is headed "New" and contains two dropdown menus: "Year:" with "2007" and "Quarter:" with "3". Below the "Category:" dropdown, the text "Free, Subsidised, or discounted goods & services" is displayed. At the bottom, there are two buttons: "Cancel" with a red X icon and "Create" with a yellow notepad icon.

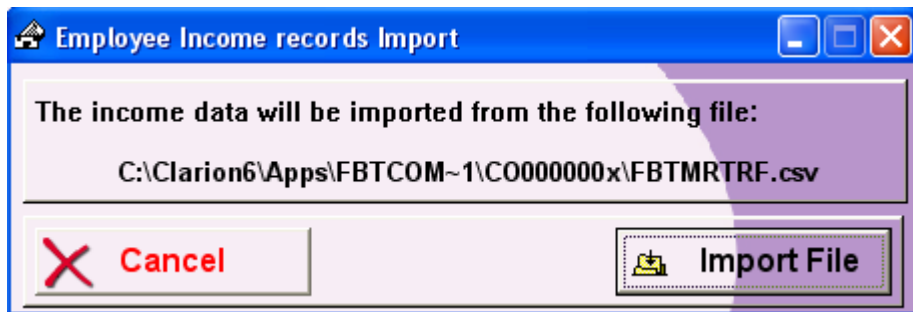
Existing		New	
Year:	2007	Year:	2007
Quarter:	2	Quarter:	3
Category:	2		

Free, Subsidised, or discounted goods & services

Cancel **Create**

6.3 Import Income Details

This utility is used to import gross salary details into the Alternate-Rate tables. Not generally used as the <Import> button on the “Alternate-Rate” Tab is more convenient.



The dialog box titled "Employee Income records Import" has a blue title bar with standard window controls. The main area has a light purple background and contains the text: "The income data will be imported from the following file:" followed by the file path "C:\Clarion6\Apps\FBTCOM~1\C0000000x\FBTMRTRF.csv". At the bottom, there are two buttons: "Cancel" with a red X icon and "Import File" with a yellow notepad icon.

The income data will be imported from the following file:

C:\Clarion6\Apps\FBTCOM~1\C0000000x\FBTMRTRF.csv

Cancel **Import File**

6.4 Re-index Data Files

This option re-indexes and compresses your data files. The time this will take to complete depends how large your files are. Before proceeding you should:

1. Backup your data files.
2. Ensure no other users are using the program.

Run this utility if you feel your data file has corrupted in some way. The data files are fairly robust but it can happen. If your problem is still not fixed then restore from a recent backup.

6.5 Delete All Data

This utility is used to delete (empty) any data files. It is a dangerous utility and care should be exercised. A legitimate use of this utility would be to change the sample company to a live one. Check the "Year" checkbox to delete all the sample data and then you can start entering data specific to your company.

6.6 Delete Company Utility

This is an extremely dangerous utility and must only be used by the systems administrator. It deletes all traces of an existing company.

6.7 Create FBT Price Change Records Utility

This utility creates FBT Price change records. The only time you will need to run it is if you are importing Employees and Vehicles. It basically creates the initial FBT Price record from the EMP:FBTPrice field. This means that if you are have imported Employees and Vehicles, you have to have the vehicle populated in the "Vehicle Pool" part of the employee setup. The FBT Price change record is used later in the FBT calculation drop down list.

Employee Classification: Employee

Vehicle Pool (FBT)

Vehicle Rego	Cost
IUR8378	\$17,200.00

Max: \$17,200.00
Avg: \$17,200.00

6.8 Un-print IR420 Utility

This utility creates is used to reverse the effects of printing the IR420. You will probably only use it if you are recalculating Category 2 (Subsidized Goods and Services) and have already printed off the IR420. Please Note that it only resets the FPD:Printed flag. It does not reset the FPD:RateCode ie the quarterly Rate Code. You will need to re-print the IR420 after making any adjustments. Also obvious is do not run this utility if you have already submitted the IR420 to the IRD.

6.9 April 2006 Utility

This utility is used to change the default "Tax Method" in both employee and vehicle master files to "C" for "Cost". The Tax Method is a new field after April 2006 so would be unpopulated if you upgraded the system. If you are using this software after April 2006 you DO NOT need to run this utility. By default a new record will have type "C" for cost but you can change it to "T" for "Taxable".

6.10 Re-calculate MV Transactions Utility

This utility is different from the "Create MV Transactions" in that it does not create any new transactions. It just re-calculates existing transactions to ensure their integrity. Only run it if you suspect calculations aren't quite right. You had a power failure in the middle of processing or something like that.

7.0 Technical Notes

Minimum hardware requirements for the Application to run well is a Pentium 75 with 32MB RAM.

Since the application is 32-bit you need Windows 95 and above.