

ARE THERE ANY SPECIAL COVID-19 EXEMPTIONS FOR FBT?

You may provide your employees with benefits you do not usually provide because of COVID-19. This includes paying for items that allow your employees to work from home.

Working from Home

You may have provided employees with items to allow them to work from home (or from another location) due to COVID-19. Some items will usually be exempt from FBT if they are primarily used by your employees for work. The items include:

- laptops
- portable printers
- other electronic devices.

Also, the minor benefits exemption or the otherwise deductible rule may apply if you:

- allow your employee to use a monitor, mouse or keyboard they otherwise use in the workplace, or
- provide them with stationery or computer consumables or pay for their phone and internet access.

Protective Equipment

You may need to pay FBT on items you give your employees to help protect them from contracting COVID-19 while at work. These include:

- gloves
- masks
- sanitisers
- anti-bacterial spray.

However, these benefits are exempt from FBT under the emergency assistance exemption if you provide them to employees:

- who have physical contact with – or are in close proximity to – customers or clients while carrying out their duties, or
- are involved in cleaning premises.

Examples of this type of work include:

- medical (such as doctors, nurses, dentists and allied health workers)
- cleaning
- airline
- hairdressing and beautician
- retail, café and restaurant.

If your employees' specific employment duties are not of the kind described above, the minor benefits exemption may apply if you provide an employee with minor, infrequent and irregular benefits under \$300.

Motor Vehicles during COVID-19 restrictions

You won't provide a car fringe benefit where a car is not applied for your employee's private use or taken to be available for your employee's private use.

During a period of COVID-19 restrictions, a car that you have provided to your employee is not taken to be available for your employee's private use if all the following apply:

- the car is returned to your business premises
- your employee cannot gain access to the car
- your employee has relinquished an entitlement to use your car for private purposes.

You may have been garaging work cars at your employees' homes due to COVID-19. You may not have an FBT liability depending on:

- the type of vehicle
- how often the car is driven, and
- the calculation method you choose for car benefits.

There are other COVID-19 FBT exemptions that may apply to you, so again we recommend that you complete our **FBT Questionnaire** and **Schedules** so we can review everything for you and advise you correctly to ensure you minimise any FBT payable.