

FBT – REPORTABLE FRINGE BENEFITS AMOUNT (RFBA)

Question: Should I pay tax on RFBA?

Answer:

You do not pay tax on RFBA.

The Department of Defence pays tax on fringe benefits provided to you. Where the value of certain benefits is over \$2,000 you may receive an RFBA on your payment summary.

Your RFBA is used to assess your entitlement or obligations under the following:

- Child support
- Income-tested government benefits
- Medicare Levy Surcharge
- Deductions for personal superannuation contributions
- Tax offset for eligible spouse superannuation contributions
- HECS/HELP repayments.

Speak to your personal tax agent to determine how an RFBA will impact your personal facts and circumstances.

If this guide does not answer your query,
please contact Defence Taxation Management.
Phone: 1800 806 053
Email: taxation.management@defence.gov.au