



Fringe benefits tax – historical rates and thresholds

See historical fringe benefits tax (FBT) rates and thresholds for the 2016–17 to 2020–21 FBT years.

Last updated 1 April 2025

The fringe benefits tax (FBT) year runs from **1 April** to **31 March**.

Historical rates and thresholds for the 2016–17 to 2020–21 FBT years are on this page.

For current and more recent rates, see [Fringe benefits tax – rates and thresholds](#).

FBT rate and gross-up rates

Table 1: FBT Type 1 gross-up rate

FBT year ending	FBT rate	Type 1 gross-up rate
31 March 2021	47%	2.0802
31 March 2020	47%	2.0802
31 March 2019	47%	2.0802
31 March 2018	47%	2.0802
31 March 2017	49%	2.1463

Table 2: FBT Type 2 gross-up rate

FBT year ending	FBT rate	Type 2 gross-up rate
31 March 2021	47%	1.8868
31 March 2020	47%	1.8868
31 March 2019	47%	1.8868
31 March 2018	47%	1.8868
31 March 2017	49%	1.9608

FBT record keeping exemption threshold

Table 3: Record keeping exemption threshold

FBT year ending	Record keeping exemption threshold
31 March 2021	\$8,853
31 March 2020	\$8,714
31 March 2019	\$8,552
31 March 2018	\$8,393
31 March 2017	\$8,286

Motor vehicle (other than a car) – cents per kilometre rate

Table 4: Motor vehicle (other than a car) – cents per kilometre rate

FBT year ending	0– 2500cc	Over 2500cc	Motorcycles
31 March 2021	56c	67c	17c
31 March 2020	55c	66c	16c
31 March 2019	54c	65c	16c
31 March 2018	53c	63c	16c
31 March 2017	52c	63c	16c

Car parking threshold

Table 5: Car parking threshold

FBT year ending	Car parking threshold (\$)
31 March 2021	\$9.15
31 March 2020	\$8.95
31 March 2019	\$8.83
31 March 2018	\$8.66
31 March 2017	\$8.48

Statutory or benchmark interest rate

Table 6: Statutory or benchmark interest rate

FBT year ending	Statutory or benchmark interest rate (%)
31 March 2021	4.80%
31 March 2020	5.37%
31 March 2019	5.20%
31 March 2018	5.25%
31 March 2017	5.65%

Housing indexation figures

Table 7: Housing indexation figures

FBT year ending	NSW	VIC	QLD	SA	WA
31 March 2021	1.000	1.017	1.002	1.010	0.969
31 March 2020	1.020	1.019	0.997	1.008	0.937
31 March 2019	1.024	1.018	0.999	1.004	0.924
31 March 2018	1.024	1.014	1.005	1.010	0.942
31 March 2017	1.025	1.022	1.013	1.016	0.988

Reasonable food and drink amounts (per week) for LAFHA – Australia

Table 8: Reasonable food and drink amounts (per week) for Australia

For	FBT year ending 31 March 2021	FBT year ending 31 March 2020	FBT year ending 31 March 2019	FBT year ending 31 March 2018
1 adult	\$276	\$269	\$265	\$246
2 adults	\$414	\$404	\$398	\$371
3 adults	\$552	\$539	\$531	\$495
1 adult and 1 child	\$345	\$337	\$332	\$306
2 adults and 1 child	\$483	\$472	\$465	\$438
2 adults and 2 children	\$552	\$540	\$532	\$495
2 adults and 3 children	\$621	\$608	\$599	\$555
3 adults and 1 child	\$621	\$607	\$598	\$555
3 adults and 2 children	\$690	\$675	\$665	\$618

4 adults	\$690	\$674	\$664	\$61
Each additional adult	\$138	\$135	\$133	\$12
Each additional child	\$69	\$68	\$67	\$6

Note: A person is considered an adult for this purpose if they were 12 years or older **before** the beginning of the FBT year.

Reasonable food and drink amounts for one adult (per week) by cost groups – overseas

Table 9: Reasonable food and drink amounts for one adult by cost groups – overseas

Cost group	FBT year ending 31 March 2021	FBT year ending 31 March 2020	FBT year ending 31 March 2019	FBT year ending 31 March 2018
1	\$137	\$137	\$137	\$137
2	\$201	\$201	\$201	\$201
3	\$273	\$273	\$273	\$273
4	\$346	\$328	\$310	\$310
5	\$437	\$437	\$437	\$437
6	\$537	\$537	\$537	\$537

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