



Fringe benefits tax – historical rates and thresholds

See historical fringe benefits tax (FBT) rates and thresholds for the 2017–18 to 2021–22 FBT years.

Last updated 1 April 2026

FBT year

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

Historical rates and thresholds for the 2017–18 to 2021–22 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 2022	47%	2.0802
31 March 2021	47%	2.0802
31 March 2020	47%	2.0802
31 March 2019	47%	2.0802

31 March 2018	47%	2.0802
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Table 2: FBT Type 2 gross-up rate

FBT year ending	FBT rate	Type 2 gross-up rate
31 March 2022	47%	1.8868
31 March 2021	47%	1.8868
31 March 2020	47%	1.8868
31 March 2019	47%	1.8868
31 March 2018	47%	1.8868

FBT record keeping exemption threshold

Table 3: Record keeping exemption threshold

FBT year ending	Record keeping exemption threshold
31 March 2022	\$8,923
31 March 2021	\$8,853
31 March 2020	\$8,714
31 March 2019	\$8,552
31 March 2018	\$8,393

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 2022	56c	67c	17c
31 March 2021	56c	67c	17c
31 March 2020	55c	66c	16c
31 March 2019	54c	65c	16c
31 March 2018	53c	63c	16c

Car parking threshold

Table 5: Car parking threshold

FBT year ending	Car parking threshold (\$)
31 March 2022	\$9.25
31 March 2021	\$9.15
31 March 2020	\$8.95
31 March 2019	\$8.83
31 March 2018	\$8.66

Statutory or benchmark interest rate

Table 6: Statutory or benchmark interest rate

FBT year ending	Statutory or benchmark interest rate (%)
31 March 2022	4.52%
31 March 2021	4.80%
31 March 2020	5.37%
31 March 2019	5.20%
31 March 2018	5.25%

Housing indexation figures

Table 7: Housing indexation figures

FBT year ending	NSW	VIC	QLD	SA	WA
31 March 2022	0.975	1.000	0.998	1.011	0.991
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

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 2022	FBT year ending 31 March 2021	FBT year ending 31 March 2020	FBT year ending 31 March 2019
1 adult	\$283	\$276	\$269	\$266
2 adults	\$425	\$414	\$404	\$399
3 adults	\$567	\$552	\$539	\$533
1 adult and 1 child	\$354	\$345	\$337	\$333
2 adults and 1 child	\$496	\$483	\$472	\$466
2 adults and 2 children	\$567	\$552	\$540	\$533
2 adults and 3 children	\$638	\$621	\$608	\$599
3 adults and 1 child	\$638	\$621	\$607	\$599

3 adults and 2 children	\$709	\$690	\$675	\$66
4 adults	\$709	\$690	\$674	\$66
Each additional adult	\$142	\$138	\$135	\$13
Each additional child	\$71	\$69	\$68	\$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 2022	FBT year ending 31 March 2021	FBT year ending 31 March 2020	FBT year ending 31 March 2019
1	\$137	\$137	\$137	\$137
2	\$201	\$201	\$201	\$201
3	\$273	\$273	\$273	\$273
4	\$346	\$346	\$328	\$310

5	\$437	\$437	\$437	\$437
6	\$537	\$537	\$537	\$537

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