

## Car parking exemption for Charities

All entities that are exempt from Fringe Benefit Tax (FBT) up to the annual caps of either \$30,000 or \$17,000 grossed up are also exempt on car parking on an unlimited basis on top of the annual capped thresholds.

This simply means, employees of public benevolent institutions, registered charities, non-profit scientific and public education institutions can package car parking costs, which are metered, commercial stations and airports can package any car parking costs in additional to your annual capped limit exempt from FBT.

Therefore, employees can package car parking costs for metered, commercial stations and airports and submit the claims for reimbursement as part of the Eziway Salary Packaging program.

## Three common car parking benefits which you can claim:

- Your employer leases a car parking space for you near your work and passes that cost onto you
- You personally pay for car parking near work as part of your regular commute to work
- Any other car parking expense that you incur

## **Exempt employer types**

You're exempt from paying FBT on car parking benefits if you're a:

- Charity registered with the Australian Charities and Not-for-profits Commission (such as a public benevolent institution, health promotion charity or religious institution)
- Scientific institution (other than an institution run for the purpose of profit or gain to its shareholders or members)
- Public educational institution

If you wish to discuss to see if you and your organisation qualifies, please feel free to call your dedicated Eziway Client Service officer.

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