

Table of Contents

| | |
|--|--|
| Chapter 20: Folder – Tax | 20-1 |
| Report: Attendee Tax Amounts..... | 20-1 |
| Available to: | <input checked="" type="checkbox"/> Analysis <input checked="" type="checkbox"/> Intelligence |
| Uses: | <input checked="" type="checkbox"/> Expense Data <input type="checkbox"/> Travel / TripLink Data |
| Report: Australian Fringe Benefit Tax Analytics Dashboard..... | 20-3 |
| Available to: | <input type="checkbox"/> Analysis <input checked="" type="checkbox"/> Intelligence |
| Uses: | <input checked="" type="checkbox"/> Expense Data <input type="checkbox"/> Travel / TripLink Data |
| Report: Australian Fringe Benefit Tax Details | 20-13 |
| Available to: | <input type="checkbox"/> Analysis <input checked="" type="checkbox"/> Intelligence |
| Uses: | <input checked="" type="checkbox"/> Expense Data <input type="checkbox"/> Travel / TripLink Data |
| Report: Mileage/Fuel Receipt Reconciliation Report | 20-19 |
| Available to: | <input checked="" type="checkbox"/> Analysis <input checked="" type="checkbox"/> Intelligence |
| Uses: | <input checked="" type="checkbox"/> Expense Data <input type="checkbox"/> Travel / TripLink Data |
| Report: UK VAT Dashboard | 20-21 |
| Available to: | <input type="checkbox"/> Analysis <input checked="" type="checkbox"/> Intelligence |
| Uses: | <input checked="" type="checkbox"/> Expense Data <input type="checkbox"/> Travel / TripLink Data |
| Report: VAT Reclaimed Amounts | 20-25 |
| Available to: | <input checked="" type="checkbox"/> Analysis <input checked="" type="checkbox"/> Intelligence |
| Uses: | <input checked="" type="checkbox"/> Expense Data <input type="checkbox"/> Travel / TripLink Data |

Revision History

| Date | Notes / Comments / Changes |
|-------------------|--|
| January 21, 2022 | Updated the copyright year; no other changes; cover date not updated |
| February 20, 2021 | Updated the copyright year; no other changes |
| January 8, 2020 | Changed copyright; no other content changes |
| February 9, 2019 | Removed references to Insight Premium from the guide and updated copyright |
| November 17, 2018 | Updated the Australian Fringe Benefit Tax Analytics Dashboard and Australian Fringe Benefit Tax Details report |
| February 10, 2018 | Updated the UK VAT Dashboard report |
| January 17, 2018 | Reverted updates to the UK VAT Dashboard |
| January 13, 2018 | Changed copyright and updated the following reports: <ul style="list-style-type: none"> • Australian Fringe Benefit Tax Analytics Dashboard • UK VAT Dashboard |
| December 15 2016 | Changed copyright; no other content changes |
| March 23 2016 | Changed the text under the heading from Travel Data to Travel / TripLink Data ; no other content changes |
| September 18 2015 | Changed the chapter number Updated the prompt page for the Mileage/Fuel Receipt Reconciliation Report |
| August 14 2015 | Moved from single book to individual "chapters" Added new sample report for Attendee Tax Amounts |

Chapter 20: Folder – Tax

Report: Attendee Tax Amounts

Available to: Analysis Intelligence
 Uses: Expense Data Travel / TripLink Data

This report captures the Australian requirement to report specific expenses to the Australian Tax office on a yearly basis for those expenses for each employee.

Report Prompts

Attendee Tax Amounts

Prompts

Date Range

| | | |
|------------------------|-------|--|
| Sent for Payment Date: | From: | <input type="text" value="Jan 1, 2015"/> |
| | To: | <input type="text" value="Jun 5, 2015"/> |

| | |
|--------------------|---|
| Amount Field Type: | <input type="radio"/> Adjusted <input checked="" type="radio"/> Expensed |
|--------------------|---|

Options

| | | | |
|---|--|---|--|
| Employees: | Keywords: Type one or more keywords separated by spaces. <input style="width: 100%;" type="text"/> <input type="button" value="Search"/> | | |
| | Options ▾ | | |
| | <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Results: <div style="border: 1px solid gray; height: 100px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> Select all Deselect all </div> </td> <td style="width: 10%; text-align: center; vertical-align: middle;"> <input type="button" value="Insert"/> <input type="button" value="Remove"/> </td> <td style="width: 40%; vertical-align: top;"> Choice: <div style="border: 1px solid gray; height: 100px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> Select all Deselect all </div> </td> </tr> </table> | Results: <div style="border: 1px solid gray; height: 100px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> Select all Deselect all </div> | <input type="button" value="Insert"/> <input type="button" value="Remove"/> |
| Results: <div style="border: 1px solid gray; height: 100px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> Select all Deselect all </div> | <input type="button" value="Insert"/> <input type="button" value="Remove"/> | Choice: <div style="border: 1px solid gray; height: 100px; width: 100%;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> Select all Deselect all </div> | |

Report Output

| Attendee Tax Amounts | | | | | | | | | | | |
|---|-------------|-------------|-----------------------|------------------|-------------------|------------------|--------|---------------|------------------------|---------|------------------|
| Sent for Payment Date Between Jun 1, 2015 and | | | | | | | | | | | |
| Employee | Employee ID | Report Name | Sent for Payment Date | Entry Legacy Key | Expense Type | Transaction Date | Vendor | City/Location | Reimbursement Currency | Purpose | Payment Type |
| CHRISTOPHE GIBAUDO | 2990005486 | MAI 2015 | Jun 1, 2015 | 5677357 | Client invitation | May 11, 2015 | | Nice | EUR | | BNP FR Visa IBIP |
| | | | | 5677360 | Client invitation | May 5, 2015 | | Nice | EUR | | BNP FR Visa IBIP |
| | | | | 5677593 | Client invitation | May 21, 2015 | | Nice | EUR | | Cash |
| Summary | | | | | | | | | | | |

| Jun 5, 2015 | | | | | |
|---------------------|---|------------------------|--------------|--------------------|--------------------------|
| Number of Attendees | Expense Amount (reimbursement currency) | Tax on Expensed Amount | Tax Code | Attendee Details | |
| 2 | 73.80 | 8.58 | 445665 | Attendee Name | Attendee Type |
| | | | | CHRISTOPHE GIBAUDO | Business Guest |
| | | | | GIBAUDO CHRISTOPHE | Colleague_Expense Report |
| 3 | 46.10 | 4.84 | 445665 | Attendee Name | Attendee Type |
| | | | | CHRISTOPHE GIBAUDO | Business Guest |
| | | | | GIBAUDO CHRISTOPHE | Business Guest |
| | | | | GIBAUDO CHRISTOPHE | Colleague_Expense Report |
| 2 | 46.50 | 4.65 | 445665 | Attendee Name | Attendee Type |
| | | | | CHRISTOPHE GIBAUDO | Business Guest |
| | | | | GIBAUDO CHRISTOPHE | Colleague_Expense Report |
| 7 | | | 18.07 | | |

Report: Australian Fringe Benefit Tax Analytics Dashboard

Available to: Analysis Intelligence
 Uses: Expense Data Travel / TripLink Data

Australian businesses are required to pay a Fringe Benefits Tax (FBT) on meal entertainment expenses where a meal benefit is extended to an employee or their associate in their home location.

The Australian Tax Office (ATO) provides businesses with two primary methods for calculating the FBT liability – Actual & 50/50 method. A business must elect – before the FBT reporting year – which method it will use.

Within Concur Expense, we provide FBT functionality where an expense can be split and prorated based on the attendee type. This allows businesses who use the "Actual" method for reporting FBT to correctly post the FBT-able portion of the expense to their finance system.

However, currently, businesses do not have the ability to easily determine *which* FBT calculation method will require them to pay the least amount of FBT that is associated with meal entertainment expenses. This Australian Fringe Benefit Tax Analytics Dashboard provides the solution.

⚠ IMPORTANT: This report should be used for information only – it does not provide any financial, taxation, or accounting advice.

Report Description

The Australian Fringe Benefit Tax Analytics Dashboard provides the reporting capability to analyze the meal entertainment spend by each of the calculation methods and determine which method will realize the lowest FBT amount to be paid by the business. The dashboard also includes a calculation to determine the potential minor benefit tax exemption and its impact to the Actual method. The business will then be able to use this data to elect the optimal FBT calculation method for the upcoming year. This is based on employee country of Australia and the reimbursement currency of AUD.

Calculations

- **Actual:** Approved Amount (Reimbursement Currency) * Gross Up Factor Variable * Tax Rate Variable

With filters on Transaction Date, Attendee Status/Attendee Type, Expense Type, Foreign/Domestic

- **Actual Method with Minor Benefit Exemption:** The minor benefit exemption calculation is based on the expense type selection(s) made in the **Minor Benefit Exemption Expense Type** prompt on the **Prompts** page.
 - ◆ If the minor benefit exemption expense (based on expense type selection) is over \$300 AUD, the expense is NOT exempt and should be included in the Actual Method with Minor Benefit Exemption calculation.

- ◆ If the minor benefit exemption expense (based on expense type selection) is under \$300 AUD and it meets either criteria A OR criteria B listed below, then the expense is NOT exempt and should be included in the Actual Method with Minor Benefit Exemption calculation.

Criteria A - For an employee/attendee combination, there are more shared minor benefit expenses than the number of expenses entered by the reporting user in the **Maximum Number of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation** prompt. This prompt defaults to 7 per expense type.

Criteria B - For an employee/attendee combination, the total amount of shared minor benefit expenses is greater than the amount entered by the reporting user in the **Maximum Amount of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation** prompt. This prompt defaults to \$1,000 AUD per expense type.

NOTE: The intent of criteria A and B is to exclude any minor fringe benefits from the exemption if they are recurring. For example, if the **Maximum Number of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation** prompt is set to 7, and a manager takes an employee to lunch every Friday more than seven times, the lunch expenses would NOT be exempt. But if the manager took the employee to lunch only one time, the lunch expense would be exempt.

- ◆ If the minor benefit exemption expense (based on expense type selection) is under \$300 AUD and it does not meet either criteria A OR B, then it is a minor benefit exemption. The expense should be totaled as a minor benefit exemption and subtracted from the Actual Method with Minor Benefit Exemption calculation.
- **50/50:** Approved Amount (Reimbursement Currency) * Gross Up Factor Variable * Tax Rate Variable * 0.5

With filters on Transaction Date, Expense Type, and Foreign/Domestic

Report Prompts

Australian Fringe Benefit Tax Analytics Dashboard

Prompts

Date

Transaction Date: From

To

Options

Attendee Type:

- Companion of Associate (non-employee)
- Employee Not Travelling
- Employee Travelling - Domestic
- Employee Travelling - Int'l
- Non Employee - Other
- Non Employee - HCP
- SZ-Companion of Associate (non-employee)
- SZ-Employee Not Travelling
- SZ-Employee Travelling - Domestic
- SZ-Employee Travelling - Int'l

Expense Type:

- Gifts > \$299 incl GST per recipient
- Gifts ≤ \$299 incl GST per recipient
- Field Force Customer Access (Daily Sales Calls)
- Gift Vouchers ≤ \$299 incl GST per recipient
- ZNotUsed: Field Force Customer Meeting
- Local Congress
- Overseas Congress
- Meals w/ Business Partners (Excluding HCP) SZ
- Meals-HCP only (Non ACCC Reportable Activities) SZ
- Accommodation - AU HCP only - Domestic

Foreign or Domestic: * Domestic (home province/state) Foreign

Gross Up Factor: *

Tax Rate: *

Minor Benefit Exemption Expense Type: *

- Gifts > \$299 incl GST per recipient
- Gifts ≤ \$299 incl GST per recipient
- Field Force Customer Access (Daily Sales Calls)
- Gift Vouchers ≤ \$299 incl GST per recipient
- ZNotUsed: Field Force Customer Meeting
- Local Congress
- Overseas Congress
- Meals w/ Business Partners (Excluding HCP) SZ
- Meals-HCP only (Non ACCC Reportable Activities) SZ
- Accommodation - AU HCP only - Domestic

Maximum Number of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation: *

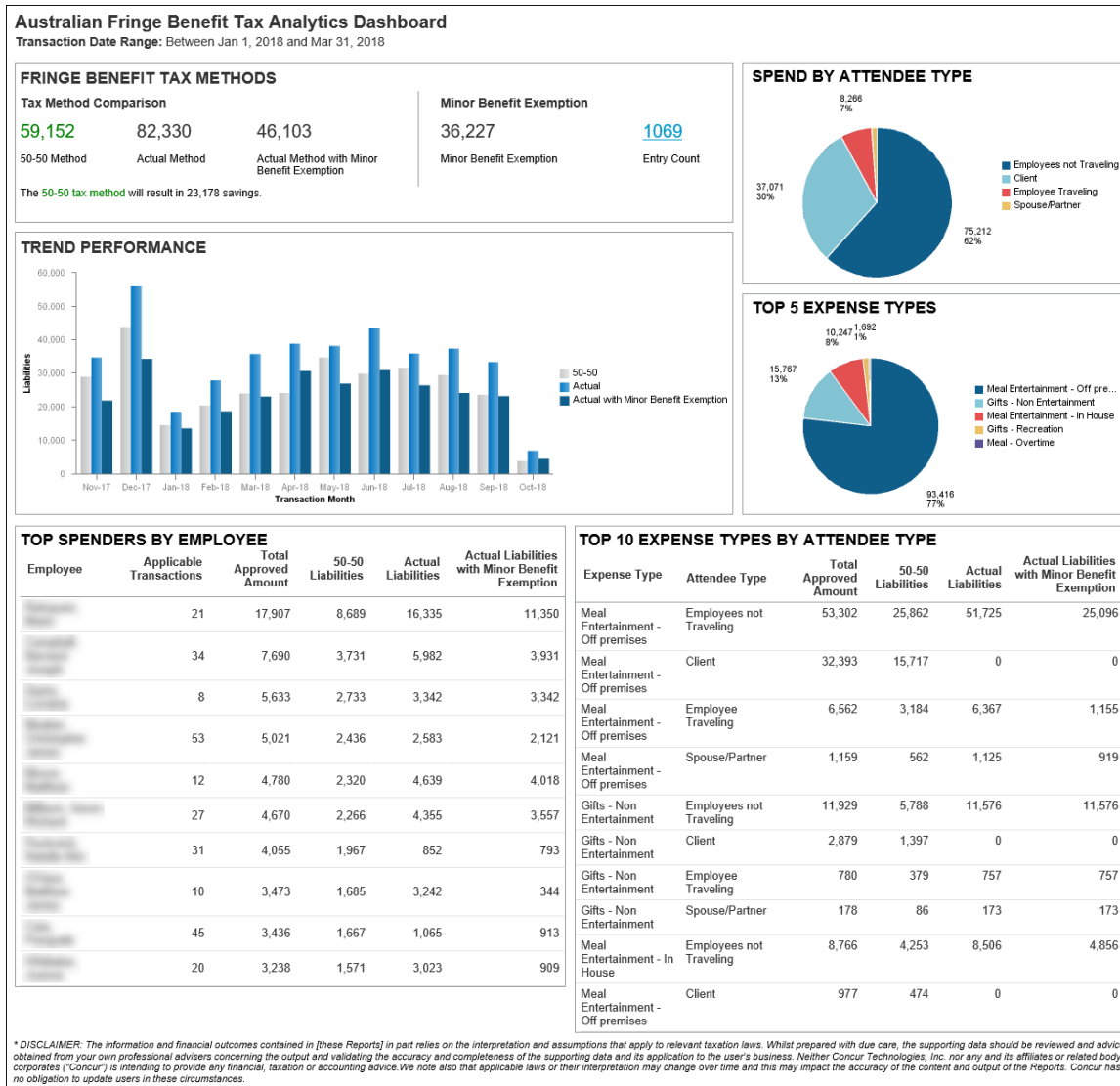
Maximum Amount of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation: *

Top Spenders by Employee or Attendee: * Employee Attendee

The prompts are:

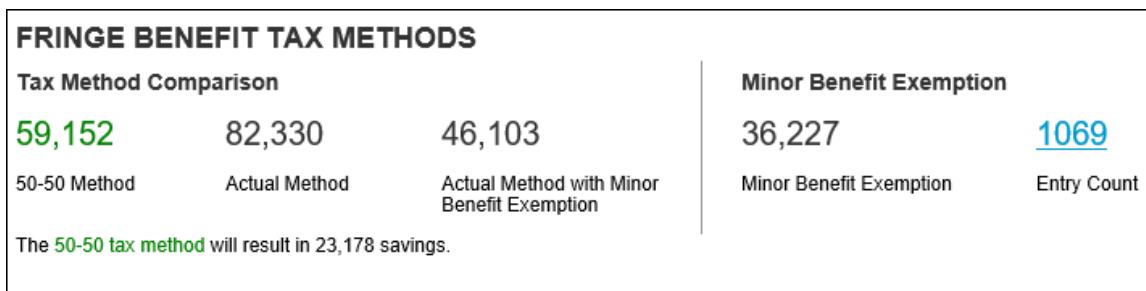
- **Transaction Date:** The report user enters the date range.
- **Attendee Status –or– Attendee Type:** Only **one** of these prompts appears.
 - ♦ If the entity has one or more records where the **Attendee Status** field is populated with "Non-traveling," then the **Attendee Status** prompt appears. The user can select *Non-traveling* if desired. Then, the dashboard will include only employees with the attendee status of Non-traveling.
 - ♦ If the entity has no records where the **Attendee Status** field is populated with "Non-traveling," then the **Attendee Type** prompt appears. The user can select the desired attendee type.
- **Expense Type:** The user selects one or more expense types.
- **Foreign or Domestic:** The user selects as appropriate. The default is Domestic.
- **Gross Up Factor:** The user enters/changes the factor as desired. The default is 2.0647.
- **Tax Rate:** The user enters/changes the rate as desired. The default is 47.
- **Minor Benefit Exemption Expense Type:** The user selects one or more expense types for calculating the minor benefit exemption.
- **Maximum Number of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation:** The user enters/changes the maximum number of expense entries allowed per expense type. The default is 7 per expense type.
- **Maximum Amount of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation:** The user enters/changes the maximum dollar amount allowed for expense entries per expense type. The default is \$1000 AUD per expense type.

Report Output



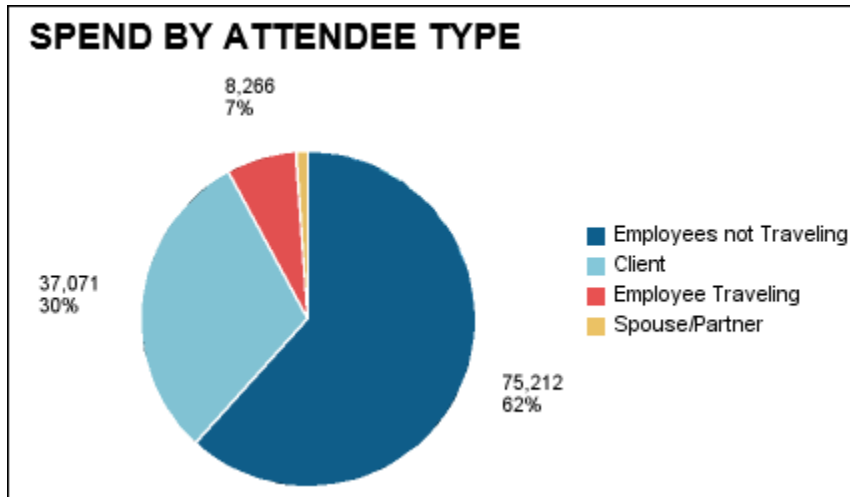
The dashboard contains the following sections:

Fringe Benefits Tax Methods



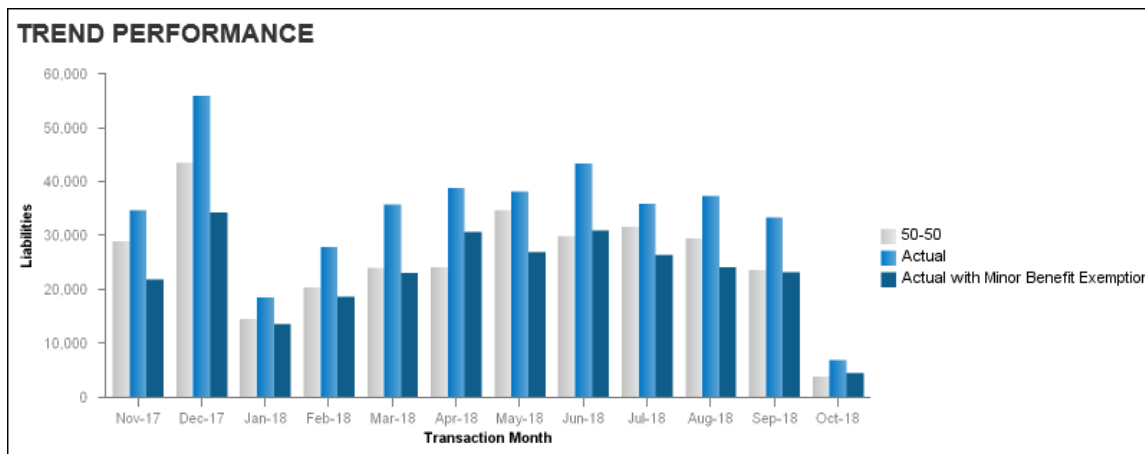
The **Fringe Benefit Tax Methods** section contains two subsections: **Tax Method Comparison** and **Minor Benefit Exemption**. The **Tax Method Comparison** section shows a comparison between the three tax calculations, with the savings listed. The calculation that has the greatest savings is colored green with the savings listed below it. The **Minor Benefit Exemption** section shows the **Minor Benefit Exemption** field amount and the number of expense entries that qualify for the minor benefit exemption displayed in the **Entry Count** field. Clicking the number displayed in the **Entry Count** field drills down to the Australian Fringe Benefit Tax Details report.

Spend By Attendee Type

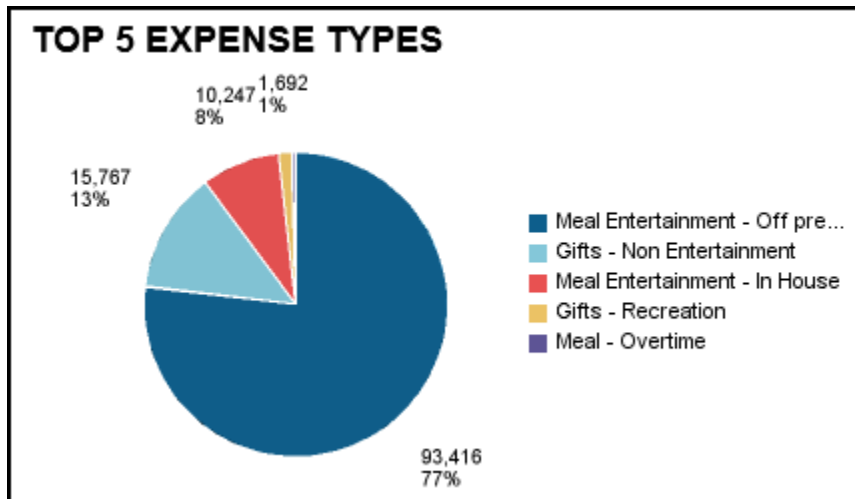


The **Spend by Attendee Type** section shows a pie chart with spend for each attendee type. The **Spend by Attendee Type** pie chart includes Traveling Status with Attendee Type.

Trend Performance



The **Trend Performance** section provides a comparison of the two tax methods for the preceding 12 months before the end of the date range entered. The bar graph comparison also includes visuals for the **Actual with Minor Benefit Exemption** field values for each month.

Top 5 Expense Types

The **Top 5 Expense Types** section contains a pie chart that displays the top five expense types that contribute the most to the fringe benefit spend. The pie chart displays a key for the top five expense types, and for each expense type, the Total Approved Amount associated with the fringe benefit spend.

Top Spenders By Employee

| TOP SPENDERS BY EMPLOYEE | | | | | |
|---------------------------------|-------------------------|-----------------------|-------------------|--------------------|---|
| Employee | Applicable Transactions | Total Approved Amount | 50-50 Liabilities | Actual Liabilities | Actual Liabilities with Minor Benefit Exemption |
| | 21 | 17,907 | 8,689 | 16,335 | 11,350 |
| | 34 | 7,690 | 3,731 | 5,982 | 3,931 |
| | 8 | 5,633 | 2,733 | 3,342 | 3,342 |
| | 53 | 5,021 | 2,436 | 2,583 | 2,121 |
| | 12 | 4,780 | 2,320 | 4,639 | 4,018 |
| | 27 | 4,670 | 2,266 | 4,355 | 3,557 |
| | 31 | 4,055 | 1,967 | 852 | 793 |
| | 10 | 3,473 | 1,685 | 3,242 | 344 |
| | 45 | 3,436 | 1,667 | 1,065 | 913 |
| | 20 | 3,238 | 1,571 | 3,023 | 909 |

The **Top Employee Spenders** section lists the top 10 spenders and the tax calculations for each tax type. This section is sorted by the **Total Approved Amount** column, highest to lowest. This section is displayed on the dashboard when *Employee* is selected in the **Top Spenders by Employee or Attendee** prompt on the **Prompts** page.

Top Spenders By Attendee

| TOP SPENDERS BY ATTENDEE | | | | | | |
|---------------------------------|--------------------------------|------------------------------|--------------------------|---------------------------|--|--|
| Attendee Name | Applicable Transactions | Total Approved Amount | 50-50 Liabilities | Actual Liabilities | Actual Liabilities with Minor Benefit Exemption | |
| | 16 | 9,204 | 4,466 | 8,931 | 8,931 | |
| | 10 | 1,781 | 864 | 1,728 | 1,486 | |
| | 25 | 6,022 | 2,922 | 5,844 | 5,649 | |
| | 4 | 1,743 | 846 | 1,691 | 1,691 | |
| | 9 | 1,260 | 612 | 1,223 | 1,139 | |
| | 3 | 1,208 | 586 | 0 | 0 | |
| | 3 | 1,159 | 563 | 0 | 0 | |
| | 3 | 1,147 | 556 | 1,113 | 1,113 | |
| | 5 | 1,091 | 530 | 1,059 | 922 | |

The **Top Spenders By Attendee** section lists the top 10 attendee spenders and the tax calculations for each tax type. This section is displayed on the dashboard when *Attendee* is selected in the **Top Spenders by Employee or Attendee** prompt on the **Prompts** page.

Top 10 Expense Types By Attendee Type

| TOP 10 EXPENSE TYPES BY ATTENDEE TYPE | | | | | |
|--|-------------------------|-----------------------|-------------------|--------------------|---|
| Expense Type | Attendee Type | Total Approved Amount | 50-50 Liabilities | Actual Liabilities | Actual Liabilities with Minor Benefit Exemption |
| Meal Entertainment - Off premises | Employees not Traveling | 53,302 | 25,862 | 51,725 | 25,096 |
| Meal Entertainment - Off premises | Client | 32,393 | 15,717 | 0 | 0 |
| Meal Entertainment - Off premises | Employee Traveling | 6,562 | 3,184 | 6,367 | 1,155 |
| Meal Entertainment - Off premises | Spouse/Partner | 1,159 | 562 | 1,125 | 919 |
| Gifts - Non Entertainment | Employees not Traveling | 11,929 | 5,788 | 11,576 | 11,576 |
| Gifts - Non Entertainment | Client | 2,879 | 1,397 | 0 | 0 |
| Gifts - Non Entertainment | Employee Traveling | 780 | 379 | 757 | 757 |
| Gifts - Non Entertainment | Spouse/Partner | 178 | 86 | 173 | 173 |
| Meal Entertainment - In House | Employees not Traveling | 8,766 | 4,253 | 8,506 | 4,856 |
| Meal Entertainment - Off premises | Client | 977 | 474 | 0 | 0 |

The **Top 10 Expense Types by Attendee Type** section lists the attendee type breakdown for the top 10 expense types and the tax calculations for each tax type.

Report: Australian Fringe Benefit Tax Details

Available to: Analysis Intelligence
Uses: Expense Data Travel / TripLink Data

Australian businesses are required to pay a Fringe Benefits Tax (FBT) on meal entertainment expenses where a meal benefit is extended to an employee or their associate in their home location.

The Australian Tax Office (ATO) provides businesses with two primary methods for calculating the FBT liability – Actual & 50/50 method. A business must elect – before the FBT reporting year – which method it will use.

⚠ IMPORTANT: This report should be used for information only – it does not provide any financial, taxation, or accounting advice.

Report Prompts

Australian Fringe Benefit Tax Details

Prompts

Date

| | |
|--------------------------|---|
| Transaction Date: | From * <input type="text" value="Oct 31, 2018"/> |
| | To <input type="text" value="Oct 31, 2018"/> |

Options

| | |
|---|---|
| <p>Attendee Type and Status: 1. If the "Attendee Status" dialog box is displayed, you must select the "Non-Traveling" option. 2. In the "Attendee Type" dialog box, select the attendee types that are subject to FBT.</p> | <p>Attendee Status:</p> <p><input type="radio"/> Non-Traveling Deselect</p> <p>Attendee Type:</p> <p><input type="checkbox"/> Associate <input type="checkbox"/> Business Guest <input type="checkbox"/> Employee <input type="checkbox"/> Employee (Not using Concur) <input type="checkbox"/> Spouse</p> <p style="text-align: right;">Select all Deselect all</p> |
|---|---|

| | |
|----------------------|--|
| Expense Type: | <ul style="list-style-type: none"> <input type="checkbox"/> 60510 - Company Celebrations - Offsite <input type="checkbox"/> 60515 - Company Celebrations - Onsite <input type="checkbox"/> 60540 - Gift - Staff <input type="checkbox"/> 60540 - RB Wellness program <input type="checkbox"/> 60540 - Team gifts/cards etc - indicate Trimester <input type="checkbox"/> 62060 - Team lunch/dinner - indicate Trimester <input type="checkbox"/> 62060 - Team snacks/coffees - indicate Trimester <input type="checkbox"/> 62065 - Entertainment Non Business Associate <input type="checkbox"/> 62070 - Entertainment Business Associate <input type="checkbox"/> 62070 - Gifts - Clients <p style="text-align: right;">Select all Deselect all</p> |
|----------------------|--|

| | |
|-----------------------------|--|
| Foreign or Domestic: | <p>* <input checked="" type="radio"/> Domestic (home province/state) <input type="radio"/> Foreign</p> |
|-----------------------------|--|

| | |
|-------------------------|---|
| Gross Up Factor: | <p>* <input type="text" value="2.0647"/></p> |
|-------------------------|---|

| | |
|------------------|---|
| Tax Rate: | <p>* <input type="text" value="47"/></p> |
|------------------|---|

| | |
|--|--|
| Minor Benefit Exemption Expense Type: | <p>*</p> <ul style="list-style-type: none"> <input type="checkbox"/> 60510 - Company Celebrations - Offsite <input type="checkbox"/> 60515 - Company Celebrations - Onsite <input type="checkbox"/> 60540 - Gift - Staff <input type="checkbox"/> 60540 - RB Wellness program <input type="checkbox"/> 60540 - Team gifts/cards etc - indicate Trimester <input type="checkbox"/> 62060 - Team lunch/dinner - indicate Trimester <input type="checkbox"/> 62060 - Team snacks/coffees - indicate Trimester <input type="checkbox"/> 62065 - Entertainment Non Business Associate <input type="checkbox"/> 62070 - Entertainment Business Associate <input type="checkbox"/> 62070 - Gifts - Clients <p style="text-align: right;">Select all Deselect all</p> |
|--|--|

| | |
|--|--|
| Maximum Number of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation: | <p>* <input type="text" value="7"/></p> |
|--|--|

| | |
|--|---|
| Maximum Amount of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation: | <p>* <input type="text" value="1000"/></p> |
|--|---|

20-14

Standard Reports by Folder
 Last Revised: December 9, 2019
 © 2004 - 2023 SAP Concur All rights reserved.

The prompts are:

- **Transaction Date:** The report user enters the date range.
- **Attendee Status –or– Attendee Type:** Only **one** of these prompts appears.
 - ♦ If the entity has one or more records where the **Attendee Status** field is populated with "Non-traveling," then the **Attendee Status** prompt appears. The user can select *Non-traveling* if desired. Then, the dashboard will include only employees with the attendee status of Non-traveling.
 - ♦ If the entity has no records where the **Attendee Status** field is populated with "Non-traveling," then the **Attendee Type** prompt appears. The user can select the desired attendee type.
- **Expense Type:** The user selects one or more expense types.
- **Foreign or Domestic:** The user selects as appropriate. The default is Domestic.
- **Gross Up Factor:** The user enters/changes the factor as desired. The default is 2.0647.
- **Tax Rate:** The user enters/changes the rate as desired. The default is 47.
- **Minor Benefit Exemption Expense Type:** The user selects one or more expense types for calculating the minor benefit exemption.
- **Maximum Number of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation:** The user enters/changes the maximum number of expense entries allowed per expense type. The default is 7 per expense type.
- **Maximum Amount of Shared Employee & Attendee Expense Entries for Minor Benefit Exemption Calculation:** The user enters/changes the maximum dollar amount allowed for expense entries per expense type. The default is \$1000 AUD per expense type.

Report Output

If an expense qualifies for a minor benefit exemption under the under the Actual method of valuing entertainment, the **Actual Method with Minor Benefit Exemption Amount** column defaults to *0.00*. If not, the value in the **Actual Method with Minor Benefit Exemption Amount** column for the expense will be the same as the tax amount value in the **Actual** column.



For more information about the minor benefit exemption calculation, refer to the *Report: Australian Fringe Benefit Tax Analytics Dashboard* section in this guide.

| Australian Fringe Benefit Tax Details | | | | | | | |
|---|------------|-------------|-----------------------|--------------------------------|---------------|-----------|--|
| Transaction Date Range: Between Jan 1, 2018 and Oct 31, 2018 | | | | | | | |
| Employee | Expense ID | Report Name | Sent for Payment Date | Foreign or Domestic | City/Location | Country | Expense Type |
| | 17399 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17399 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17399 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17399 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17399 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17399 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| | 17560 | | Oct 24, 2018 | Domestic (home province/state) | | AUSTRALIA | 62060 - Team lunch/dinner - indicate Trimester |
| Overall - Summary | | | | | | | |
| <p><small>*DISCLAIMER: The information and financial outcomes contained in [these Reports] in part relies on the interpretation and assumptions that apply to relevant taxation laws. Whilst prepared by Concur Technologies, Inc. nor any and its affiliates or related body corporates ("Concur") is intending to provide any financial, taxation or accounting advice. We note also that applicable laws or the Oct 31, 2018</small></p> | | | | | | | |

| Expense Type | Transaction Date | Vendor | Attendee Type | Is Traveling | Attendee Name | Title |
|--|------------------|--------|-----------------------------|--------------|---------------|-------|
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 6, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 6, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 6, 2018 | | Business Guest | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 6, 2018 | | Business Guest | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 6, 2018 | | Business Guest | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 6, 2018 | | Employee (Not using Concur) | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Associate | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Business Guest | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Business Guest | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Employee (Not using Concur) | | | |
| A 62060 - Team lunch/dinner - indicate Trimester | Oct 20, 2018 | | Employee (Not using Concur) | | | |

Concur has

ply to relevant taxation laws. Whilst prepared with due care, the supporting data should be reviewed and advice obtained from your own professional advisers concerning

ce. We note also that applicable laws or their interpretation may change over time and this may impact the accuracy of the content and output of the Reports. Concur has

?

Chapter 20: Folder – Tax

| Title | Company | Approved Amount (Reimbursement Currency) | Actual | 50-50 | Actual Method with Minor Benefit Exemption |
|-------|---------|---|------------------|-------|---|
| | | 18.67 | 18.12 | 9.06 | 0.00 |
| | | 18.67 | 18.12 | 9.06 | 0.00 |
| | | 18.66 | 0.00 | 9.05 | 0.00 |
| | | 18.66 | 0.00 | 9.05 | 0.00 |
| | | 18.66 | 0.00 | 9.05 | 0.00 |
| | | 18.67 | 18.12 | 9.06 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.80 | 18.24 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.80 | 18.24 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.80 | 18.24 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.80 | 18.24 | 9.12 | 0.00 |
| | | 18.79 | 0.00 | 9.12 | 0.00 |
| | | 18.79 | 0.00 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 18.79 | 18.23 | 9.12 | 0.00 |
| | | 38,494.99 | 20,446.43 | | 15,900.19 |

advisers concerning the output and validating the accuracy and completeness of the supporting data and its application to the user's business. Neither Concur Reports. Concur has no obligation to update users in these circumstances.

4:00:09 PM

Report: Mileage/Fuel Receipt Reconciliation Report

Available to: Analysis Intelligence
 Uses: Expense Data Travel / TripLink Data

This report shows:

- Report journeys where there is shortage of VAT
- Report Fuel Receipts where there is surplus VAT remaining

Report Prompts

Mileage/Fuel Receipt Reconciliation Report

Prompts

Date Range

Transaction Date:

From:

To:

Options

Employee:

Keywords:
Type one or more keywords separated by spaces.

Options ▾

Results:

Select all Deselect all

Choice:

Select all Deselect all

Report Output

| Mileage/Fuel Receipt Reconciliation Report | | | | |
|--|---------------|-------------|----------------------|-------------------------------|
| Transaction Date Between Jan 1, 2015 and May 5, 2015 | | | | |
| Employee: Manager 1, Expense | | | | |
| Transaction Date | VAT Shortfall | VAT Surplus | Report ID | Report Name |
| Mar 6, 2015 | 0.63 | 0.00 | 9A511A4E129F477EBE8C | Mileage claim |
| Employee: Manager 2, Expense | | | | |
| Transaction Date | VAT Shortfall | VAT Surplus | Report ID | Report Name |
| Mar 9, 2015 | 11.48 | 0.00 | EB585AE2883E44059335 | February Expense |
| Employee: Fullfill, Sunny | | | | |
| Transaction Date | VAT Shortfall | VAT Surplus | Report ID | Report Name |
| Feb 12, 2015 | 0.63 | 0.00 | 09978E1FE40946FBB54A | Feb 2015 |
| Mar 10, 2015 | 4.03 | 0.00 | 8D4CBF9350E74DC281D3 | March 2015 |
| Apr 7, 2015 | 28.26 | 0.00 | 2381FA0A38C34A6599CC | AUDIT VISIT TO TIREE |
| Employee: Wade, Emma | | | | |
| Transaction Date | VAT Shortfall | VAT Surplus | Report ID | Report Name |
| Mar 19, 2015 | 0.15 | 0.00 | 4344986ADA664C6781EB | APSEN Insurance Legal Meeting |

Report: UK VAT Dashboard

Available to: Analysis Intelligence
Uses: Expense Data Travel / TripLink Data

Companies that do business across national borders often incur a hidden cost – value-added tax (VAT). VAT is added to the goods and services that companies buy in some countries. This tax can add up to 25% to the cost of a business travel purchase and appear in unexpected places.

Companies that do business across country borders can generally reclaim the VAT they have paid on their purchases. However, VAT has to be recovered from each country individually, the process is complex, and the languages are different. As a result, most companies simply do not attempt to reclaim VAT or they process only large invoices.

Foreign VAT can account for up to 5% of total travel spend and, on average, annually costs business travelers \$7.5 billion. Of the \$7.5 billion accumulated annually, only \$2 billion are recovered – resulting in approximately \$5.5 billion in missed recovery opportunities.

NOTE: Because the overwhelming majority of VAT accumulation occurs within the UK, our initial focus will be primarily on UK employee travel within the UK.

Report Description

The new UK VAT Dashboard gives clients who also have Audit the ability to further analyze the reasons that their VAT is not able to be claimed. The dashboard should clearly show the user: What was the amount of potential recoverable VAT? How much VAT was actually claimed? As a result, how much VAT went unclaimed (i.e. lost opportunity)? What were the reason codes for the unclaimed VAT?

Report Prompts

The screenshot shows a dialog box titled "VAT Dashboard" with a sub-section "Prompts". It contains three main sections for user input:

- Date Type:** A section with a blue header containing two radio button options: "Transaction Date" (selected) and "Sent for Payment Date".
- Date:** A section with a blue header containing two date pickers. The "From:" date is "Jan 5, 2018" and the "To:" date is also "Jan 5, 2018". Each date picker has a calendar icon to its right.
- Amount Type:** A section with a blue header containing two radio button options: "Expensed" (selected) and "Adjusted".

At the bottom of the dialog box are two buttons: "Cancel" and "Finish".

The prompts are:

- **Date Type:** The report user chooses whether to run the report based on Transaction Date or on the Sent for Payment Date.
- **Date:** The user enters the appropriate range.
- **Amount Type:** The report user chooses Expensed or Adjusted data.

Report Output

The dashboard has two pages:

- Lost Opportunities Breakdown
- Posted VAT Breakdown

Lost Opportunities Breakdown

The **Lost Opportunity Breakdown** page utilizes the benefits of the Audit offering to display the code for the reason that the VAT went unclaimed. This page has two sections on lost opportunities:

- **Top 5 Reasons** for unclaimed VAT
- **Top 5 Expense Types** for unclaimed VAT and the top 10 vendors for each expense type


UK VAT Analysis Dashboard

Transaction Date Between Dec 1, 2017 and Jan 4, 2018 and Amount Type: Expensed

| | | |
|--------------------------------|------------------|---------------|
| Potential Recoverable VAT: 653 | Claimed VAT: 485 | Lost VAT: 168 |
|--------------------------------|------------------|---------------|


Lost Opportunities Breakdown

Top 5 Reasons



| Reason Name | Lost Occurrences | % of Totals | Tax Amount |
|-------------|------------------|-------------|------------|
| Reason 1 | 5 | 24% | 97 |
| Reason 2 | 2 | 21% | 83 |
| Reason 3 | 1 | 18% | 73 |
| Reason 4 | 1 | 18% | 73 |
| Reason 5 | 1 | 18% | 73 |

Top 5 Expense Types



| Expense Type | Lost Occurrences | % of Totals | Tax Amount |
|----------------|------------------|-------------|------------|
| Expense Type 1 | 17 | 37% | 56 |
| Expense Type 2 | 13 | 30% | 44 |
| Expense Type 3 | 4 | 14% | 20 |
| Expense Type 4 | 5 | 12% | 18 |
| Expense Type 5 | 22 | 7% | 11 |

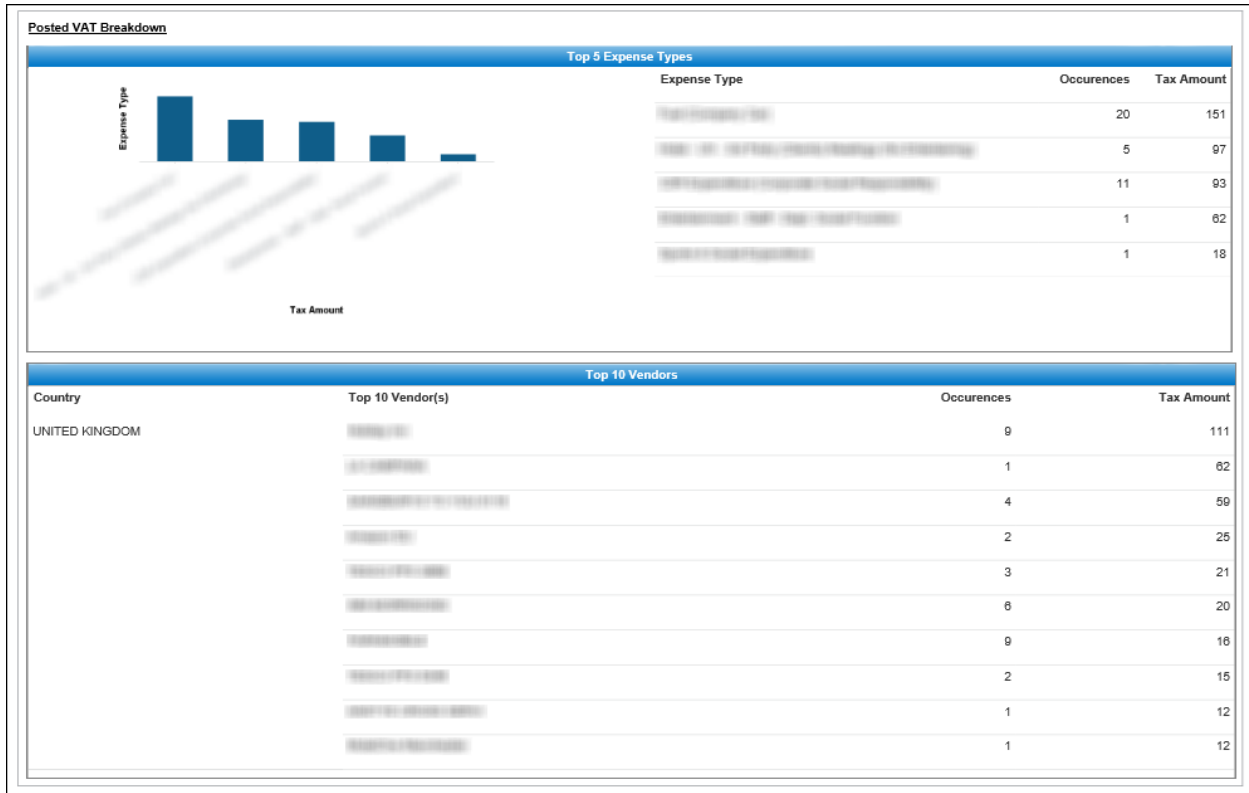
| Expense Type | Top 10 Vendor(s) | Lost Occurrences | % Breakdown | Tax Amount |
|----------------|------------------|------------------|-------------|------------|
| Expense Type 1 | Vendor 1 | 1 | 45% | 9 |
| | Vendor 2 | 1 | 30% | 6 |
| | Vendor 3 | 1 | 25% | 5 |
| Expense Type 2 | Vendor 4 | 3 | 39% | 22 |
| | Vendor 5 | 1 | 33% | 18 |
| | Vendor 6 | 1 | 21% | 12 |
| | Vendor 7 | 1 | 4% | 2 |

Standard Reports by Folder
 Last Revised: December 9, 2019
 © 2004 - 2023 SAP Concur All rights reserved.

20-23

Posted VAT Breakdown

The **Posted VAT Breakdown** page contains two sections. The **Top 5 Expense Types** section contains a bar graph and grid for the posted VAT information for the top five expense types. The **Top 10 Vendors** section shows the posted VAT information for the overall top 10 vendors for the UK.



Report: VAT Reclaimed Amounts

Available to: Analysis Intelligence
 Uses: Expense Data Travel / TripLink Data

This report displays report entry-level tax information for expenses that are eligible for Value Add Tax (VAT) reclamation.

Report Prompts

Prompts

| | |
|--------------------------|---|
| Transaction Date: | From: <input type="text" value="Apr 11, 2011"/> |
| | To: <input type="text" value="Apr 11, 2011"/> |
| Amount Type: | <input checked="" type="radio"/> Expensed <input type="radio"/> Adjusted |

Options

| | |
|-------------------------|---|
| Tax Authorities: | <div style="border: 1px solid gray; padding: 5px; min-height: 100px;"> United Kingdom </div> <p style="text-align: right; margin: 0;">Select all Deselect all</p> |
|-------------------------|---|

Report Output

| VAT Reclaimed Amounts | | | | | | | | | | | | | | | |
|---|---------------|-----------------------|-----------|------------------|----------------------|-----------------|-------------|---------------------|-----------------|---------------------------|-------------------------|---------------------|---------------------------------|----------------------------------|--------------|
| Transaction Date Between Jan 1, 2011 and Apr 12, 2011 | | | | | | | | | | | | | | | |
| Tax Authority | Tax Rate Type | Report ID | Entry Key | Transaction Date | Transaction Currency | Expense Type | Vendor Name | Merchant VAT Number | Expensed Amount | Expensed Gross Tax Amount | Expensed Net Tax Amount | Expensed Tax Amount | Expensed Reclaimable Tax Amount | Expensed Lost Reclaimable Amount | Receipt Type |
| Tax Authority | Standard | C55011FBB051445F8732 | 2683793 | Jan 19, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | C55011FBB051445F8732 | 2683792 | Jan 20, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | CB03858762834B4795DB | 2723700 | Mar 2, 2011 | GBP | Tolls | Vendor | | 1.50 | 0.25 | 1.25 | 0.25 | 0.00 | 0.25 | None |
| | | CB6797A2AFAE4A2A8209 | 2659087 | Feb 9, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | CD74F192DA374AAAF8277 | 2617777 | Jan 20, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | D0A635D9ABF3490EB04F | 2693441 | Feb 9, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.00 | 0.83 | None |
| | | DA73A50D04DA49258D05 | 2808766 | Feb 11, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | DECTE516F34045108DB9 | 2858827 | Jan 25, 2011 | GBP | Tolls | Vendor | | 3.70 | 0.62 | 3.08 | 0.62 | 0.62 | 0.00 | Receipt |
| | | DECTE516F34045108DB9 | 2858811 | Jan 28, 2011 | GBP | Tolls | Vendor | | 3.70 | 0.62 | 3.08 | 0.62 | 0.62 | 0.00 | Receipt |
| | | E12F8571ACF34504B46F | 2832516 | Feb 23, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | E40CE03EB41949ADB6F6 | 2705086 | Feb 15, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | EEA363E7181E4019AA20 | 2812107 | Mar 17, 2011 | GBP | Tolls | Vendor | | 4.00 | 0.67 | 3.33 | 0.67 | 0.67 | 0.00 | Receipt |
| | | F24F438DF18B4E5DA775 | 2604952 | Jan 7, 2011 | GBP | Tolls | Vendor | | 5.70 | 0.95 | 4.75 | 0.95 | 0.95 | 0.00 | Receipt |
| | | F4922F480BCF4F03BAE9 | 2815809 | Mar 28, 2011 | GBP | Tolls | Vendor | | 3.80 | 0.63 | 3.17 | 0.63 | 0.63 | 0.00 | Receipt |
| | | F588A85F12634F16A923 | 2730910 | Mar 6, 2011 | GBP | Tolls | Vendor | | 9.00 | 1.5 | 7.5 | 1.50 | 1.50 | 0.00 | Receipt |
| | | F990B3A5311747C2BFBA | 2641043 | Jan 26, 2011 | GBP | Tolls | Vendor | | 5.00 | 0.83 | 4.17 | 0.83 | 0.83 | 0.00 | Receipt |
| | | FCE32C5F061844D184E8 | 2609448 | Jan 22, 2011 | GBP | Tolls | Vendor | | 2.88 | 0.48 | 2.4 | 0.48 | 0.48 | 0.00 | Receipt |
| | | 570AD984EC0649299F04 | 2728194 | Feb 9, 2011 | GBP | Visa/Passport | Vendor | | 295.20 | 49.2 | 246 | 49.20 | 49.20 | 0.00 | Receipt |
| | | AA6E8949C0E140239351 | 2594017 | Jan 5, 2011 | GBP | Working Clothes | Vendor | | 56.16 | 9.36 | 46.8 | 9.36 | 9.36 | 0.00 | Receipt |
| | | 88643132B66B4556AE07 | 2707784 | Feb 9, 2011 | GBP | Working Clothes | Vendor | | 189.00 | 31.5 | 157.5 | 31.50 | 31.50 | 0.00 | Receipt |
| | | | | | | | | | | | | Subtotal | Subtotal | Subtotal | |
| Tax Authority | | | | | | | | | | | | Subtotal | Subtotal | Subtotal | |
| Summary | | | | | | | | | | | | Sum Amt | Sum Amt | Sum Amt | |