

## Examples of Benefits and whether FBT applies

Examples refer to employees unless stated otherwise

FBT only applies to employees and associates, not students or clients

	FBT Yes/No	Account	refer HR
Accommodation - lease costs, where LAFH	No		HR
Airfares - on relocation, for self and family	No	7002	
Airport lounge membership	No	6640	
Alcohol/ drinks - social function	Yes	6457	
Car hire to move from temporary accommodation to permanent accommodation	No	7002	
Car hire/ public transport to search for suitable long term accommodation	No	7002	
Car mileage on relocation	No	7002	
Car parking on UNSW premises	No	7010	
Car parking at client	No	7010	
Child care (other than on UNSW premises)	Yes	6626	
Child care (on UNSW premises)	No		HR
Clothing (excluding protective clothing or compulsory uniform)	Yes	6630	
Compassionate travel where LAFH	No	7001/7103	HR
Contribution to living expenses when staying with family or friends on relocation	Yes	6630	
Crusies	Yes	6459	
Education costs of child at preschool, for employees on overseas posting. Must be full time education and follow approved set curriculum. Overseas posting 28 days or longer.	No		HR
Education costs of children at school, college, university for employees on overseas posting. Full time education of child < 25 years. Overseas posting 28 days or longer.	No		HR
Education course/ seminar related to current position - Academic staff	No	6621	
Education course/ seminar related to current position - General staff	No	6620	
Education course/ training related to current position - IT staff	No	6629	
Education course not directly related to employment	Yes	6624	
Entertainment for employees and associates	Yes	6457	
Entertainment for students and clients	No	6458	
First Aid course. General/Academic staff	No	6620/6621	
Flowers for special occasion and <\$300	No	6617	
Flowers for special occasion and \$300+	Yes	6619	
Furniture purchase	Yes	6630	
Gift < \$300 and infrequent and irregular	No	6617	
Gift \$300+	Yes	6619	
Gift vouchers <\$300	No	6617	
Gift vouchers \$300+	Yes	6619	
Gym membership (other than UNSW Sport & Recreation)	Yes	6613	
Gym membership (UNSW Sport & Recreation)	No		HR
Hampers - gift < \$300	No	6617	
Hampers - gift \$300+	Yes	6619	
Health insurance	Yes	6630	
HECS/ HELP debt	Yes	6624	
Hire truck to transport rubbish to tip on relocation	Yes	6630	
Holiday (other than while LAFH)	Yes	6630	
Holiday (while LAFH) limit one per FBT year.	Yes. 50% concession	6630	
Home search/ Relocation consultant	No	7002	
Insect fumigation - on relocation	Yes	6630	
Internet - at home. Business% /personal %	Yes	6649/6630	
Laptop computer - primarily for work, limit one per FBT year	No		HR
Lease of furniture, white goods - where LAFH	No		HR
Lease of premises, car parking space - where LAFH	No		HR
Loan for security deposit on rental accommodation if LAFH. Repay within 12 months	No		HR
Look-see trip prior to relocation for employee and family. To search for accommodationTransport, meals, accommodation	No	7002	HR
Long service leave gift - more than 15 years service. Limited to \$1000 for 15 years plus \$100 each additional year. No prior LSL gift	No	6623	
Long service leave gift - less than 15 years service, or prior LSL gift or exceeds \$1000 for 15 years plus \$100 each additional year.	Yes	6623	
Lunch at seminar, light lunch during work day	No	6611	
Meals for employee and family en route on relocation	No	7002	
Meals for employee when travelling on business. Domestic/ International	No	7010/7110	
Medicals for work visa	No	7002	
Medicals, police checks, agent fees for Permanent Residency application during secondment	Yes	6630	
Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia)	No	7002	
Migrant language training	No	7002	
Mobile phone - primarily for work. Limit one per year	No	6649	

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Morning/ afternoon tea during work day. Not for entertainment purpose.	No	6611	
Movie/ theatre tickets	Yes	6459	
Overseas holiday transport. Limit one per FBT year. (For overseas secondments only)	Yes. 50% concession	6630	
Overtime meal	No	6612	
Permanent residency application (incl associated costs) during secondment. Eg medicals, police check, agent fee, lodgement fee	Yes	6630	HR
Permanent residency application required to take up Australian contract (at start)	No	7002	HR
Personal/ private expenses	Yes	6630	
Pre School fees - for employee's children while LAFH. For full time education costs and follow approved set curriculum. Overseas posting 28 days or longer.	No		HR
Pre School fees employee children - other than employee LAFH	Yes	6630	HR
Prize \$300+	Yes	6619	
Professional membership - for employee	No	6640	
Professional membership - for spouse/ associate	Yes	6613	
Protective/ safety clothing	No	6500	
Purchase of furniture (personal use) - regardless of whether LAFH, relocation or otherwise	Yes	6630	
Purchase of home due to relocation - stamp duty, advertising, legal, agent commission, discharge mortgage, expense of borrowing	No		HR
Quarantine fees for personal items on relocation	No	7002	
Reconnection of utilities - telephone, electricity, gas on relocation	No	7002	HR
Recreational activity	Yes	6459	
Relocation airfares, taxi fares, meals en route, accommodation en route, storage	No	7002	HR
Relocation consultant	No	7002	HR
Relocation of pets	No	7002	HR
Relocation costs FBT table (COA directs all relocation to 7002. If know FBT applies code directly to 6630)	Yes	6630	HR
Removalist fees on relocation	No	7002	HR
Restaurant meals (other than travelling on business)	Yes	6457	
Safety award < \$200	No	6617	
Sale of home due to relocation - stamp duty, advertising, legal, agent commission, discharge mortgage, expense of borrowing	No		HR
School fees - full time education of employee's children while on overseas contract	No		HR
School fees - employee children not LAFH	Yes	6630	
Seminar - work related. General/ Academic staff	No	6620/6621	
Sport & Recreational activity	Yes	6459	
Spouse Travel - other than for relocation	Yes	6630	
Storage costs of household goods in home country while LAFH	No	7002	
Subscriptions professional - for employee	No	6640	
Superannuation contributions for spouse, associate	Yes	6630	
Telephone costs - at home, personal use	Yes	6630	
Temporary accommodation at former location, due to home being unsuitable /unavailable, for up to 21 days prior to commencing work at new location	No	7002	
Temporary accommodation at new location. Limited to period commencing 7 days prior to commencing work at new location. Employee must make sustained and reasonable efforts to buy or lease suitable long term accommodation. Ordinarily limited to 4 months.	No	7002	
Temporary accommodation at new location and not searching for suitable long term	Yes	6630	
Temporary accommodation at new location more than 7 days before start work	Yes	6630	
Temporary visa	No	7002	
Temporary work visa	No	7002	
Transport costs for employee and family to move from one location to another to commence work and return home at end, eg airfare, taxis	No	7002	
Transport of personal effects, luggage, household goods, pets, excess baggage	No	7002	
Travel - on business. Airfares Domestic/International	No	7001/7103	
Travel - on business. Accommodation. Domestic/ International	No	7007/7107	
Travel - for relocation	No	7002	
Travel - personal	Yes	6630	
Uniform - compulsory and policy which enforced	No	6412	
Uniform - non compulsory, or no policy or compulsory policy not enforced	Yes	6501	
VC Child care support	Yes	6626	
Visa renewal during contract - permanent visa, permanent residency	Yes	6630	
Visa fees on relocation, renew temporary visa	No	7002	