

Meal Entertainment (Dining) – Additional \$2,650

Description

You can claim the cost of a dine-in meal for two or more persons at a restaurant, pub, club, café or bistro.

Catered functions (eg. wedding, 21st, engagement etc.) may also be claimed.

Exclusions

All other food or entertainment costs, including:

- take away (incl. drive thru meals)
- self catering (incl. groceries, bottle shop purchases)
- drinks only (incl. alcohol, coffee, tea)
- light refreshments (non sit down meals, eg chips, pies, cakes etc).
- entertainment (eg. movie tickets, theme parks, amusement parks)

Limit

\$2,650 (including 'holiday accommodation' claims).

Add to My Salary Package

You may add meal entertainment to your salary package in two ways:

- as a fixed per pay amount (eg. \$100 a fortnight); or
- on a claim basis (eg. \$1,200 over 6 pays = \$200 a pay).

Your employer may have a policy on which options are available.

(i) Fixed Amount Per Pay

You can set a fixed amount per pay. You chose an annual amount (up to the limit of \$2,650) and the system calculates a per pay figure. For example, \$2,600 = \$100 a fortnight. There are two ways of setting-up a fixed amount per pay:

- (a) Meal Entertainment Card. This is the paperless option. Card may be used at restaurants, cafés, clubs, bistros, hotels and motels; wherever Visa is accepted. Refer 'Salary Packaging Card' factsheet for more information.
- (b) Meal Entertainment (dining) reimbursement. This is a fixed, per pay reimbursement into your bank account. Proof of expense (POE) must be provided to support the reimbursement. To add a fixed per pay meal entertainment reimbursement:
 - Go to the **My Salary Package** page; and
 - Select '**Add Accomm./Meals**' and follow the simple instructions.

(ii) Per Pay Claim

You can claim a full reimbursement of your dining costs over a set number of pays (up to the limit of \$2,650). For example, you could claim \$1,200 over 6 pays = \$200 a pay. You will need to provide proof of expenses (POE) at the time of the claim (otherwise your claim will be disallowed). Also, ensure your salary is sufficient to cover the claim amount, otherwise the claim will fail. The end of the year is **31 March**, so also allow sufficient pays for your claim to be fully reimbursed. To add a meal entertainment (dining) claim:

- Go to the **My Salary Package** page; and
- Select '**Add Accomm./Meals**' and follow the simple instructions.

Substantiation

The **Meal Entertainment Card** option is paperless. Hence this is the preferred option by most employees (mandatory by some employers).

Tax invoice from the restaurant, pub, club, café or bistro. Overseas costs may be claimed, but you must show an \$A value (from your credit card).

Please turn over

What happens with my pay?

The amount claimed will be deducted from your pay pre tax, in addition to any other benefits.

The amount deducted is then either:

- paid onto your Meal Entertainment Card each pay cycle; or
- reimbursed into your nominated bank account as a single deposit with your other salary packaging deductions.

For example, if your annual value is \$2,650, then \$101.90 is deducted from your salary pre tax and paid onto your card or into your bank account each fortnight. Funds on the meal card must be spent by **31 March** each year.

Reporting

Yes, the benefit is reported on your Payment Summary. The value reported is the 'grossed-up' value, being a maximum of $\$2,650 \times 1.8868 = \$5,000$.

Questions?

Ask Amy at gosalary.com.au.