

# Meal Entertainment (Dining) and/or Holiday Accommodation – Additional \$2,650 Combined

## Description - Meal Entertainment (Dining)

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)

## Description - Holiday Accommodation ('Venue Hire')

You can claim the cost of accommodation used for **recreational** purposes. Typical eligible expenses include (local or overseas):

- Hotel, motel, B&B and resort accommodation
- Airbnb, Stayz, Trivago and similar accommodation sites
- Cruises
- Holiday houses, cabin hire
- Holiday packages (incl. airfares) where a **single**, inclusive price is quoted.

The benefit also extends to the hire of a venue for recreation / celebrations:

- Hall, venue or marque hire (weddings, 21sts etc.)
- Reception venue hire (not cars, photography, music etc.)

## Exclusions

The benefit is limited to accommodation and hire of a venue. Exclusions:

- Travel (airfares, car hire, train etc.) and tour costs
- Incidental costs (eg. mini bar, movie hire, dry cleaning)
- Amusement hire (eg. indoor play centres)
- Purchase of timeshare, holiday homes, memberships
- Annual fee for permanent caravan or site hire
- Costs related to persons not from your immediate family

## Combined Limit

\$2,650

## Add to My Salary Package

You may add meal entertainment or holiday accommodation 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.

Please turn over

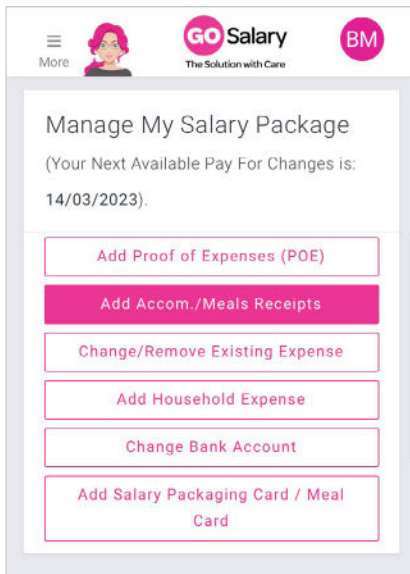
(b) Meal Entertainment (dining) and/or holiday accommodation reimbursement. This is a fixed, per pay reimbursement into your bank account. Proof of expense (POE) must be provided to support the reimbursement. To add a fixed per pay meal entertainment reimbursement:

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

#### (ii) Per Pay Claim

You can claim a full reimbursement of your dining or accommodation 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 Accom./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. Please note that an Eftpos confirmation receipt is not sufficient, as we require the tax invoice. Overseas costs may be claimed, but you must show an \$A value (from your credit card).

Tax invoice from the hotel, motel, travel agent etc. Please note that an Eftpos confirmation receipt is not sufficient, as we require the tax invoice. Overseas costs may be claimed, but you must show an \$A value (from your credit card).

## 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.

For holiday accommodation, if your per pay claim is \$2,000 over 4 pays, \$500 is deducted from your salary pre tax and paid into your bank account each pay. At the end of this period, the additional deduction will cease.

## 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](mailto:amy@gosalary.com.au).