

# FBT Exempt Benefit Items Fact Sheet

Salary Packaging Administration Services (QGP0065-21)

## Fringe Benefits Tax (FBT) Exempt Approved Benefit Items

The Queensland Government offer their employees fifteen (15) approved FBT exempt benefit items for salary packaging. These items are not subject to FBT where conditions are met, and can be paid for from employee's pre-tax remuneration.

Employees should ensure they are able to meet the required conditions prior to salary packaging these items. Employees will be personally liable for any FBT incurred if the conditions are not met. Refer to Approved Benefit Items for further information on each of the approved benefit items:

- [Superannuation](#)
- [Public Transport - Bus Travel Benefit Card](#)
- [Portable Electronic Device](#)
- [Computer Software](#)
- [Financial Adviser Fees](#)
- [Income Protection Insurance](#)
- [Professional Association Membership](#)
- [Professional Development Expenses](#)
- [Professional Development Travel Expenses](#)
- [Airport Lounge Membership](#)
- [Work Uniforms \(non-compulsory\)](#)
- [In-house Private Health/Fitness Centre Membership](#)
- [Royal Brisbane and Women's Cycle Centre Fees](#)
- [Child Care Fees \(in-house provider\)](#)
- [Car Parking Fees](#)

## How to commence salary packaging approved FBT exempt benefit items

The Queensland Government **strongly recommends** that independent financial advice is obtained prior to entering into or amending your salary packaging agreement.

If an employee does not have a salary packaging agreement in place, they will need to establish a salary packaging agreement with one of the two (2) Salary Packaging Administrators ([RemServ](#) or [Smartsalary](#)).

If an employee has a salary packaging agreement in place and wishes to include further approved benefit items, they will need to complete and submit the appropriate form to their Salary Packaging Administrator. Employees may apply to change Salary Packaging Administrator at any time, with requests processed twice a year, refer to Transitioning between Suppliers Factsheet available from Queensland Government Arrangement Directory (QGAD).

Information on salary packaging set up, amendments and claiming processes is available from the salary packaging administrators:

Remuneration Services (Qld) Pty Ltd (**RemServ**)

1300 30 40 10

<http://www.remsevsalarypackage.com.au/>

**Smartsalary** Pty Ltd

1300 218 598

<https://qld.smartsalary.com.au/>

## How to claim approved FBT exempt benefit items

Employees can claim online or download the relevant claim form from their Salary Packaging Administrator's website ([RemServ](#) or [Smartsalary](#)) and submit online or by emailing.

## Further information

Further information on salary packaging arrangements is available via the QGAD or by visiting your department's intranet site.



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## Approved Exempt Benefit Items

Approved Benefit Item	About the Benefit Item	Claiming Options	Substantiation Required for Claim
Superannuation	<p>Employees can salary package both compulsory (standard) and voluntary superannuation contributions.</p> <p>The salary packaging of compulsory (standard) and voluntary superannuation contributions can be made only to appropriately accredited superannuation fund.</p>	<p>The Salary Packaging Administrator will arrange for the pre-tax payroll deduction of your compulsory and voluntary superannuation contributions.</p> <p>All funds are sent directly to the Super fund by the employee's payroll office.</p>	<p>Employees must complete and submit to the Salary Packaging Administrator a Super Salary Packaging Form.</p> <p><b>Note:</b> <i>There are two (2) Super Salary Packaging Forms. One (1) for Qld Police Service Employees and one (1) for all other Queensland Government Employees.</i></p>
Public Transport – Bus Travel Benefit Card	<p>Employees can salary package the cost of bus journeys between their place of work and place of residence on work days. Travel using the TransLink Go Bus Travel Benefit Card for other purposes would be subject to FBT.</p> <p>For the journeys to be FBT exempt the card must be used by the employee to travel by bus only.</p> <p>Travel on other modes of transport such as rail or ferries do not meet the requirements of the FBT legislation to be exempt, and would therefore be subject to FBT.</p>	<p>Employees use the TransLink go Bus Travel Benefit Card in the same manner as a normal go Card.</p> <p>The card is loaded with pre-tax money salary packaged through the employee's Salary Packaging Administrator.</p> <p>Reimbursement of bus fares is not available as an FBT exempt item.</p>	<p>There are no substantiation requirements for employees to access this benefit.</p>
Portable Electronic Device (PED)	<p>Employees can salary package the purchase or rental cost of PEDs if greater than 50% of use is for employment related purposes and where the employer does not also provide a PED with substantially identical functions within the same FBT year.</p> <p>The usage must be primarily in connection with the employee's current actual employment duties. The use of PEDs for professional development/self-education is <b>not</b> considered employment related for these purposes.</p> <p>Claiming for one PED during the course of the FBT year will prevent an FBT exempt claim for another PED with substantially</p>	<p>Direct payment by the Salary Packaging Administrator to the PED provider (one off or regular).</p>	<p>Employee provides copy of valid tax invoice* to the Salary Packaging Administrator.</p> <p><b>Note:</b> <i>A signed PED employee/supervisor declaration must be submitted with the claim.</i></p> <p>* The tax invoice for the PED must be in the employee's name.</p> <p><i>For QPS employees claiming for a Body Worn Camera, the approval form QP 0984 must be provided. Where a QPS employee is claiming for Night Vision and Range Finding Binoculars, a copy of the PED Declaration form must be</i></p>

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	<p>identical functions within the same FBT year. The only exception will be where the PED needs to be replaced due to loss, destruction, or developments in technology.</p> <p>The list of approved PEDs is limited to mobile phones, laptop computers, personal digital assistants, tablet PCs or electronic diaries (no other items can be packaged under this benefit item). <i>For Queensland Police Service (QPS) only</i>, Body Worn Cameras, Night Vision and Range Finding Binoculars are also included as covered by ATO Ruling No. 1051369042294. Written approval must be obtained to use privately-owned Body Worn Cameras whilst on duty (Form QP 0984).</p> <p>Only software, freight to remote locations and accessories bundled with the PED can be salary packaged. Any items listed and charged separately from the main device on the tax invoice cannot be salary packaged as FBT exempt.</p> <p>A personal loan for purchasing a PED is not available as an FBT exempt item.</p>		<p><i>provided. On this basis, the PED employer Declaration will not be required for Body Worn Cameras but will be required for Night Vision and Range Finding Binoculars.</i></p>
		<p>Employees can salary package computer software when combined with a Portable Electronic Device (PED) that is being salary packaged primarily for work related use.</p>	<p>Employee provides a valid tax invoice* and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.</p> <p><b>Note:</b> <i>A signed PED employee/supervisor declaration must be submitted with the claim.</i></p> <p>* The tax invoice for the PED must be in the employee's name.</p> <p><i>For QPS employees claiming for a Body Worn Camera, the approval form QP 0984 must be provided. Where a QPS employee is claiming for Night Vision and Range Finding Binoculars, a copy of the PED Declaration form must be provided. On this basis, the PED employer Declaration will not be required for Body Worn Cameras but will be required for Night Vision and Range Finding Binoculars.</i></p>
<p><b>Computer Software</b></p>	<p>Employees can salary package computer software when combined with a Portable Electronic Device (PED) that is being salary packaged primarily for work related use.</p>	<p>Direct payment by the Salary Packaging Administrator to the computer software provider (one off or regular).</p>	<p>Employee provides copy of valid tax invoice to the Salary Packaging Administrator.</p>
		<p>Reimbursement to the employee (one off or regular).</p>	<p>Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.</p>
		<p>Direct payment by the Salary Packaging Administrator to the</p>	<p>Employee provides copy of valid tax invoice* to the Salary Packaging Administrator.</p>

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Financial Adviser Fees	<p>Employees can salary package financial adviser fees. Only some financial adviser fees are considered as an FBT 'exempt' benefit item, while others are considered to be under the full FBT benefit item.</p> <p>FBT will not be applicable if the payment could have been claimed as a tax deduction against assessable income had the employee met the cost of the fees <u>rather than</u> claim them under salary packaging.</p> <p>In such cases where a deduction could have been legitimately claimed, the financial adviser fees will be treated as "otherwise deductible" and not subject to FBT.</p> <p>The ATO will generally disallow a tax deduction for the initial advice to establish and /or select investments and as such fees incurred for the first visit to the financial adviser cannot be salary packaged as FBT exempt.</p> <p>Where subsequent meetings are held with the financial adviser to review or change existing investment strategies or direction, the relevant costs would generally be allowable as a tax deduction.</p> <p>Financial adviser fees incurred from subsequent consultations to review investment decisions can be packaged as FBT exempt.</p> <p>Where the invoice from the financial adviser is issued in joint names, only the portion of those costs identified as relating to the employee's investments will be eligible for salary packaging as FBT exempt.</p> <p>Examples of where fees paid are not otherwise deductible and will be fully subject to FBT include advice in respect of:</p> <ul style="list-style-type: none"> <li>• Superannuation planning</li> <li>• Investing Eligible Termination Payments and Redundancies</li> <li>• Establishment of, or amendments to, novated leases and salary packaging arrangements generally</li> <li>• Estate, retirement, or trust fund planning</li> </ul>	<p>financial adviser (one off or regular).</p> <p>Reimbursement to you (one off or regular).</p>	<p><b>Note:</b> A signed financial adviser fees declaration must be submitted with the claim.</p> <p>Employee provides a valid tax invoice* and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.</p> <p>* Tax invoices must be sufficiently detailed to identify which components are not subject to FBT. Sufficient details that would satisfy ATO scrutiny are necessary regarding the subject of the financial advice in order to substantiate treating the payment as FBT exempt.</p> <p>Descriptions such as "ongoing financial advice" are not sufficient to treat the payment as FBT exempt, as the subject of the advice will help determine the FBT treatment.</p> <p><b>Note:</b> A signed financial adviser fees declaration must be submitted with the claim.</p> <p>Online account statements are not acceptable.</p>

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	<ul style="list-style-type: none"> <li>Any expenses paid in respect of a person other than the employee.</li> </ul>		
Income Protection Insurance	<p>Employees can salary package payments for income protection insurance premiums. The person insured must be the employee and the policy must be in the employee's name.</p> <p>The insurance premium notice must be issued by a body corporate in relation to which the Australian Prudential Regulatory Authority (APRA) has granted an authority under section 12 of the <i>Insurance Act 1973 (Cth)</i> to carry on insurance business in Australia and is in force.</p>	Direct payment by the Salary Packaging Administrator to the insurance provider (one off or regular).	Employee provides copy of valid tax invoice to the Salary Packaging Administrator.
		Reimbursement to the employee (one off or regular).	Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.
Professional Association Membership	<p>Employees can salary package their professional association membership fees as FBT exempt provided they are earning assessable income from the relevant trade, business or profession and where the principal activities of the association are negotiating and administering employment agreements (e.g. unions, Australian Medical Association) and/or providing professional development services (e.g. CPA Australia).</p>	Direct payment by the Salary Packaging Administrator to the professional association membership provider (one off or regular).	Employee provides copy of valid tax invoice to the Salary Packaging Administrator. <b>Note:</b> A signed Professional Association Memberships Expense Payment Benefit declaration must be submitted with the claim.
		Reimbursement to the employee (one off or regular).	Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator. <b>Note:</b> A signed Professional Association Memberships Expense Payment Benefit declaration must be submitted with the claim.
Professional Development Expenses	<p>Employees can salary package their professional development expenses, i.e. registration fees for courses (including non-Commonwealth supported university course fees but excluding associated student amenity fees), seminars, and conferences that are connected with an employee's <u>current</u> employment activities, and required to maintain or improve relevant skills or knowledge.</p> <p><b>Note:</b> No other types of expenses or costs can be salary packaged under this benefit item. Relevant professional development expenses may be packaged where they are incurred</p>	Direct payment by the Salary Packaging Administrator to the professional development provider (one off or regular).	Employee provides copy of valid tax invoice to the Salary Packaging Administrator. <b>Note:</b> A signed Expense Payment Benefit declaration and a Professional Development expense employee's supervisor declaration must be submitted with the claim.
		Reimbursement to the employee (one off or regular).	Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card

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	<p><i>by and in relation to a current employee. No costs associated with any other person may be packaged under this benefit item.</i></p>		<p>statement) to the Salary Packaging Administrator.</p> <p><b>Note:</b> <i>A signed Expense Payment Benefit declaration and a Professional Development expense employee's supervisor declaration must be submitted with the claim.</i></p>
<b>Professional Development Travel Expenses</b>	<p>Employees can salary package certain professional development travel expenses, for example, fares and accommodation costs, necessarily incurred in attending courses, conferences and seminars that are connected with an employee's current employment activities and required to maintain or improve relevant skills or knowledge.</p> <p>No other types of expenses or costs can be salary packaged under this benefit item. Relevant professional development travel expenses may be packaged where they are incurred by and in relation to a current employee.</p> <p>No costs associated with any other person may be packaged under this menu item, including any additional accommodation costs incurred because the employee shares the accommodation with a spouse, family, friends etc.</p> <p>Where a spouse, family or friends share the accommodation, only the costs that would have been paid for single accommodation may be salary packaged under this benefit. However, the additional accommodation costs can be salary packaged under the Private Travel Benefit Item which is a Full FBT benefit item.</p>	<p>Direct payment by the Salary Packaging Administrator to the professional development provider (one off).</p>	<p>Employee provides copy of valid tax invoice to the Salary Packaging Administrator.</p> <p><b>Note:</b> <i>A signed Professional Development Travel Expense Payment Benefit declaration and a Professional Development Travel Expenses employee's supervisor declaration must be submitted with the claim.</i></p> <p><i>A completed travel diary is required where applicable (see below).</i></p>
		<p>Reimbursement to the employee (one off).</p>	<p>Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.</p> <p><b>Note:</b> <i>A signed Professional Development Travel Expense Payment Benefit declaration and a signed Professional Development Travel Expenses employee's supervisor declaration must be submitted with the claim.</i></p> <p>A completed travel diary, as per the mandatory pro forma, is required to substantiate any employment related professional development travel cost component claimed involving overseas travel, or domestic travel where the period of absence is more than five days and the purpose of the travel is not exclusively work related.</p>



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			<p>The travel diary must cover the entire period of the employee's absence away from home and must identify the:</p> <ul style="list-style-type: none"> <li>• Place where the activity was undertaken</li> <li>• Date and approximate time when the activity commenced</li> <li>• Duration of the activity</li> <li>• Nature of the activity.</li> </ul> <p>The travel diary will be used to apportion the cost of fares between business and private components, based on the number of days attributed to each. Only the business component may be claimed as FBT exempt under this benefit item (the remainder could be packaged under private travel which is a full FBT benefit item).</p> <p><b>Note:</b> Failure to submit a valid travel diary with the claim where required will automatically subject the relevant expenses/reimbursements to full FBT. Travel diaries submitted subsequent to the claim being paid will not be accepted.</p>
Airport Lounge Membership	Employees can salary package this benefit item whether the use of airport lounge membership is personal or work related.	Direct payment by the Salary Packaging Administrator to the airport lounge membership provider (one off).	Employee provides copy of valid tax invoice to the Salary Packaging Administrator.
		Reimbursement to the employee (one off).	Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.
Work Uniforms (non-compulsory)	Employees can salary package this benefit item if their employer has registered the work uniform with the Textile, Clothing and Footwear (TCF) Corporatewear Register of AusIndustry (a	Direct payment by the Salary Packaging Administrator to the work uniform provider (one off).	Employee provides copy of valid tax invoice to the Salary Packaging Administrator.

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	<p>Federal Government Agency), having met the approved occupational clothing guidelines.</p> <p>The work uniform must be worn as an entirety or set, rather than as individual items with conventional clothing.</p> <p>Wearing of occupational clothing items in conjunction with conventional clothing may lead to the conclusion that the clothing is simply a collection of ordinary conventional clothing and not eligible to be salary packaged as an FBT exempt item.</p>	Reimbursement to employee (one off or regular).	Employee provides a valid tax invoice and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.
In-house Private Health/Fitness Centre Membership	<p>Employees can salary package the cost of their gym membership as an FBT exempt benefit item if the gym is located on their employer's business premises.</p> <p>The Prince Charles Hospital gym facility and Sunshine Coast University Hospital gym facility are currently the <b>only</b> facilities which meet the criteria under the legislation.</p> <p>The other condition for FBT exemption is that payments for private health/fitness centre memberships <b>must</b> be paid by the Salary Packaging Administrator directly to the hospital where the gym is situated.</p> <p>Adjustments will be made automatically to employee's salary packaging agreements to meet changes in private health/fitness centre membership fees.</p>	Direct payment by the Salary Packaging Administrator to the private health/fitness centre (reimbursement is not available, as this would be an expense payment benefit and subject to FBT).	Private health/fitness centre provides a schedule to the Salary Packaging Administrator. <b>Note:</b> A Direct Payment Form must be completed and submitted to the employee's Salary Packaging Administrator.
Royal Brisbane and Women's Cycle Centre Fees	<p>Employees can salary package the cost of using the cycle centre at the Royal Brisbane and Women's Hospital (RBWH).</p> <p>Adjustments will be made automatically to employee's salary packaging agreements to meet changes in cycle centre fees.</p>	Direct payment by the Salary Packaging Administrator to the RBWH cycle centre (reimbursement is not available, as this would be an expense payment benefit and subject to FBT).	The RBWH cycle centre provides a valid tax invoice to the Salary Packaging Administrator. <b>Note:</b> A Direct Payment Form must be completed and submitted to the employee's Salary Packaging Administrator
Child Care Fees (in-house provider)	Employees can salary package the costs of child care supplied by an in-house child care provider, where relevant criteria under the FBT legislation are met.	Direct payment by the Salary Packaging Administrator to Lady Ramsay Child Care Centre (reimbursement is not available,	The Child Care Centre provides a valid tax invoice to the Salary Packaging Administrator.



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	<p>Currently the Lady Ramsay Child Care Centre operating at the Royal Brisbane and Women's Hospital is the <b>only</b> centre which meets the criteria under the FBT legislation.</p> <p>The child care fees <b>must</b> be directly invoiced to the Salary Packaging Administrator to be treated as FBT exempt.</p> <p>If the child care fees are invoiced or reimbursed to the employee, they cannot be packaged as FBT exempt in-house child care.</p> <p>In such cases, they would be treated as fully FBT reportable and may be packaged within the FBT exemption cap limit under child care fees (non-employer owned) (e.g. hospital employees).</p> <p>Adjustments will be made automatically to employee's salary packaging agreements to meet changes in child care fees.</p>	<p>as this would be an expense payment benefit and subject to FBT).</p> <p><b>Note:</b> <i>Payments will not be eligible for the Australian Government Child Care Benefit (CCB) and Child Care Tax Rebate (CCTR).</i></p>	<p><b>Note:</b> <i>A Direct Payment Form must be completed and submitted to the employee's Salary Packaging Administrator.</i></p>
<p><b>Car Parking Fees</b></p>	<p>Employees can salary package this benefit item provided their duties are exclusively performed in and for a designated Queensland Health public hospital business area (refer to the Salary Packaging Information Booklet for Queensland Health Employees for a list of eligible business areas, available from QGAD).</p> <p>This means that employees can access FBT exempt hospital car parking only if they are currently eligible for the FBT exemption cap, otherwise this benefit will become fully taxable for FBT. Also, only eligible employees themselves must use the car park, i.e. they must not allow or facilitate any other person to access the car park in their absence.</p> <p>The car parks listed below (except for one as noted) are facilities which meet the criteria for car parking to be treated as FBT exempt only for these employees.</p> <p>For these employees, payments to car parking service provider will be treated as not applicable for FBT and will not be considered as part of the FBT exemption cap.</p>	<p><b>Note 3:</b> For all following three groups, direct payment by the Salary Packaging Administrator to the listed participating car parks or to the administering HHS (reimbursement is not available, as this would be an expense payment benefit and subject to FBT).</p>	<p><b>Note 4:</b> For all following three groups, a Direct Payment Form must be completed and submitted to the employee's Salary Packaging Administrator.</p> <p><b>Note 5:</b> Adjustments will be made automatically to employee's salary packaging agreements to meet changes in car parking fees.</p>

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	<p><b>Group 1</b> Point Parking (at Princess Alexandra Hospital, Royal Brisbane and Women’s Hospital, Surgical, Treatment and Rehabilitation Service (STARS) at Herston, TPCH Car Park 1, and Toowoomba Hospital), Cornerstone (near Royal Brisbane and Women’s Hospital), RNA Car Park (near Royal Brisbane and Women’s Hospital), 7 Wren Street (near Royal Brisbane and Women’s Hospital), Wishlist (at Nambour Hospital) (for full time parkers <b>only</b>), Secure Parking (at Gold Coast University Hospital), Jacaranda Place at TPCH campus (Children’s Health Queensland Hospital).</p> <p><b>Group 2</b> Children’s Health Queensland Hospital Car Park (gated areas of B2 and B4), Sunshine Coast University Hospital Car Park P1, Redcliffe Hospital Car Park, Redcliffe Showgrounds, Logan Hospital Car Park, Redland Hospital Car Park, Caboolture Hospital Car Park, and Children’s Health Queensland acquired Car Parks (at South Bank Parklands and Brisbane Convention and Exhibition Centre).</p> <p><b>Group 3</b> Metro South, 11-13 University Drive, Meadowbrook Car Park.</p> <p><b>Note 1:</b> <i>The FBT exemption for Group 3 car parks condition is subject to a commercial car parking facility, if any, within one kilometre of these car parks charging no more than the ATO threshold (\$9.10 for 2020/21) for a day in future.</i></p> <p><b>Note 2:</b> <i>All employees (i.e. not only public hospital employees) can salary package for Group 3 Car Parks as FBT exempt.</i></p>		<p>Listed participating car park provides a valid tax invoice to the Salary Packaging Administrator.</p> <p>For <b>Group 2</b> the respective HHS collects the fees directly from the Salary Packaging Administrator by sending a list of users of the car parking facility at these car parks and the applicable parking fee.</p> <p>For <b>Group 3</b> Metro South HHS must collect the fees directly from the Salary Packaging Administrator by sending a list of users of the car parking facility at these car parks and the applicable parking fee.</p>