



## GES NewsFlash

### Australia – Food allowance rates FBT year ending 31 March 2012

April 6, 2011

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#### Summary

The Australian Taxation Office (ATO) has released the new reasonable food component amounts to be used to calculate the tax-exempt 'additional' food allowance that may be paid to assignees who are living away from home during the fringe benefits tax (FBT) year ending 31 March 2012. The amounts have been calculated by indexing the previous year's food component. You may wish to adjust the amount of living away from home food allowances paid to your expatriate employees in accordance with the table below.

#### Reasonable tax-exempt food allowance rates, FBT year ending 31 March 2012

Family size	Allowance per week AUD\$	Deduct AUD\$42 per adult	Deduct AUD\$21 per child	Tax-exempt allowance per week AUD\$	Tax-exempt allowance per annum AUD\$
1 Adult	233	42	0	191	9932
2 Adults	373	84	0	289	15028
3 Adults	419	126	0	293	15236
1 Adult, 1 Child	301	42	21	238	12376
2 Adults, 1 Child	419	84	21	314	16328
2 Adults, 2 Children	419	84	42	293	15236
2 Adults, 3 Children	488	84	63	341	17732
3 Adults, 1 Child	488	126	21	341	17732
3 Adults, 2 Children	558	126	42	390	20280
4 Adults	558	168	0	390	20280

## Notes

Children are people under the age of 12 at the beginning of the FBT year, (i.e., 1 April). For larger families, the ATO accepts a tax-exempt food component based on the above, plus \$98 per week for each additional adult and \$47 per week for each additional child. It is open to the individual employee to establish a higher level of spending by keeping receipts or detailed records.

Please note that the tax-exempt allowance only applies to food allowances paid to compensate the employee for 'additional' food costs incurred while living away from home.

There are specific criteria that must be met for an individual to be considered living away from home. If you need any assistance in working out whether your employees meet these criteria, or need assistance with documentation and implementation of the allowance, please do not hesitate to contact us.

## People to contact

If you have any questions concerning the issues in this GES NewsFlash, please contact one of the tax professionals as follows:

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