

ENTERTAINMENT AT A GLANCE

TAX EXEMPT BODIES

When staff are claiming entertainment/meal reimbursements they are to use the forms below.	
Account Code	Form to Use
6905, 6906	Entertainment Expense Reimbursement Voucher or Petty Cash Voucher (if claim is \$20 or less)
6567, 6901, 6906	Catering Expense Reimbursement Voucher or Petty Cash Voucher (up to \$250 limit)
6738	Staff Expense Reimbursement Voucher or Petty Cash Voucher (up to \$250 limit)

Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(a)(i) CONSUMED BY STAFF MEMBERS ON EMPLOYER'S BUSINESS PREMISES						
1) at a social function	Staff	Yes	No	Yes	No	6906
2) morning and afternoon teas and light lunches ie. No alcohol (<i>refer Exempt Benefits paragraph 13.5 of General Procedure</i>)	Staff	No	Yes	No	No	6901
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(a)(ii) CONSUMED BY ASSOCIATES OF STAFF MEMBERS (ie. PARTNERS and RELATIVES) ON THE EMPLOYER'S BUSINESS PREMISES						
1) at a social function	Assoc	Yes	No	Yes	No	6906
2) morning and afternoon teas and light lunches ie. No alcohol (<i>always subject to FBT</i>)	Assoc	No	Yes	Yes	Yes	6906 *1
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(a)(iii) CONSUMED BY CLIENTS (ie. CUSTOMERS and STUDENTS) ON THE EMPLOYER'S BUSINESS PREMISES						
1) at a social function	Clients	Yes	No	No	No	6905 *2
2) morning and afternoon teas and light lunches ie. No alcohol (<i>refer Exempt Benefits paragraph 13.5 of General Procedure</i>)	Clients	No	Yes	No	No	6901
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(b) FOOD AND DRINK CONSUMED OFF THE EMPLOYER'S PREMISES						
1) at a social function or business lunch	Staff Client Assoc	Yes Yes Yes	No No No	Yes No Yes	No No No	6906 6905 *2 6906
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(c) ALCOHOL						
1) staff member travelling – wine accompanies evening meal	Staff	No	Yes	No	No	6911/6916
2) alcohol provided at the conclusion of a Continuing Professional Development (CPD) seminar with finger food	Staff	No	Yes	No	No	6901
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(d) CONSUMED BY STAFF MEMBERS WHILE TRAVELLING (ie. overnight absence)						
1) staff member travels and dines alone	Staff	No	Yes	No	No	6911/6916
2) two or more travelling staff members dine together	Staff	No	Yes	No	No	6911/6916
3) travelling with client and dine together	Staff	No	Yes	No	No	6911/6916

Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
4) travelling with client and dine together and employer pays for all meals	Staff Client	No No	Yes Yes	No No	No No	6911/6916 6911/6916
5) staff member dines with client who is travelling separately	Staff	No	Yes	No	No	6911/6916
6) staff member dines with staff member not travelling <ul style="list-style-type: none"> ▪ travelling staff member's meal provided ▪ where both staff members' meals are provided <ul style="list-style-type: none"> ○ travelling staff member's meal ○ non-travelling staff member's meal 	Staff Staff Staff	No No Yes	Yes Yes No	No No Yes	No No No	6911/6916 6911/6916 6906
7) staff member dines with client who is not travelling <ul style="list-style-type: none"> ▪ only staff member's meal provided ▪ staff member's and client's meal provided 	Staff Staff Client	No No Yes	Yes Yes No	No No No	No No No	6911/6916 6911/6916 6905 *2
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(e) STAFF MEMBERS DINING WITH STAFF MEMBERS OF ASSOCIATES						
1) staff member entertains another staff member and is subsequently reimbursed by the employer	Staff	Yes	No	Yes	No	6906
2) staff member (A) entertains staff member (B) of an associated entity of the employer and is subsequently reimbursed	Staff (A) Staff (B)	Yes Yes	No No	Yes Yes	No No	6906 6906
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(f) MEAL CONSUMED BY STAFF MEMBERS WHILE ATTENDING A SEMINAR (refer paragraphs 10 and 11 of Entertainment/Meal Benefits Procedure)						
1) provided incidental to a seminar not held on the employer's premises	Staff	No	No	No	No	6738, 6901
2) light breakfast at a CPD seminar that is not an eligible seminar	Staff	No	Yes	No	No	6738, 6901
3) light refreshments including moderate amount of alcohol provided immediately after a CPD seminar that is not an eligible seminar	Staff	No	Yes	No	No	6738, 6901
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(g) CONSUMED BY STAFF MEMBERS AT EMPLOYER PROMOTIONS						
1) function not held on employer's premises and open to general public	Staff	Yes	No	Yes	No	6906
2) function held on employer's premises and open to general public eg. Waurin Ponds Estate wine tasting (graduation/installation ceremonies are not promotional events)	Staff Client	No No	Yes Yes	No No	No No	6567 6567
Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(h) USE OF CORPORATE CREDIT CARD						
1) staff members dine together at a restaurant and the meal is paid for with the credit card	Staff	Yes	No	Yes	No	6906

Circumstances in which food and drink are provided	Provided to	Meal Entertainment	Sustenance ie. Not Entertainment	FBT	Reportable	Account Code
(i) ACCOMPANYING PARTNER/RELATIVE						
1) with staff member travelling on business and employer pays for all meals	Staff	No	Yes	No	No	6911/6916
	Partner/Relative	Yes	No	Yes	No	6906

6906 *1 Full name of staff member associate, ie. partner and related staff member is needed on payment documentation as this is a Reportable payment for FBT purposes and amount(s) appear on payment summaries of related staff member.

6905 *2 The customer, client, student portion of entertainment that is neither tax deductible or subject to FBT. It should be noted that under the Goods and Services Tax Laws any GST paid cannot be claimed for the non-tax deductible cost of entertainment. ie. the customer/client/student portion.

GST paid therefore cannot be claimed and must be charged to the budget centre. Finance will make the necessary adjustments for GST to be expensed back to budget centres.