

# International Travelling, Relieving and Living Expenses

## Human Resources Policy

Effective Date: September 2009

### 1 PURPOSE

To outline the entitlements for international travelling relieving and living expenses for Queensland Health employees who are engaged to work or travel in an overseas location.

### 2 APPLICATION

This policy applies to all Queensland Health employees except where other Queensland Health policies prescribe different arrangements, e.g. professional development packages for medical and nursing staff.

### 3 GUIDELINES

Guidelines may be developed to facilitate implementation of this policy. The guidelines must be consistent with this policy.

### 4 DELEGATION

The 'delegate' is as listed in the Queensland Health Human Resource Delegations Manual as amended from time to time.

### 5 REFERENCES

- *Public Service Act 2008*
- *Health Services Act 1991*
- Directive 10/09 – International Travelling, Relieving and Living Expenses
- GST Business Procedure on Allowances and Reimbursements
- PAYG Business Procedure No. 4 -Travel Allowances and Overtime Meal Allowances
- PAYG Business Procedure No. 10 – Mileage and Travel Allowances
- Seminar and Conference Leave - Within and Outside Australia HR Policy (preserved)

### 6 SUPERSEDES

- IRM 2.3-9 International Travelling, Relieving and Living Expenses – Health Service District Employees
- Circular ER 68/07 – Travel Directives Operative From 1 September 2007

## 7 POLICY

### 7.1 Director-General determination

The Director-General has determined under section 28(2) of the *Health Services Act 1991* that the provisions, conditions and entitlements contained in the following directive applies to all health service employees from 1 September 2009.

- Directive 10/09 - International Travelling, Relieving Expenses and Living Expenses.

The Director-General has also determined that any replacement directive dealing with substantially the same subject matter is also applicable to all health service employees. When a replacement directive is issued it is applicable to all Queensland Health employees from the date of effect of the directive.

### 7.2 Approval for overseas travel

All applications for overseas/international travel are to be approved by the Minister for Health and are to be submitted for approval at least eight weeks before the proposed departure date.

### 7.3 Taxation and salary sacrifice implications

Any payments made and benefits provided to an employee whether in the form of reimbursements for expenses incurred, payments to a third party on behalf of an employee, a cash payment that may be in lieu of some form of expenditure already incurred by an employee, or non-cash benefits, are to be carefully scrutinised to ensure Queensland Health's taxation obligations are met.

Such payments **are to** be correctly treated under either the FBT or PAYG regimes. The nature of the payment/benefit and the circumstances determine whether it is the FBT regime or the PAYG regime that is applicable. Correct GST tax codes are also to be used.

When there is any doubt, contact the District Finance Unit. Information is also available in the Taxation Unit Business Procedures published on the Finance Branch intranet site. Specifically, PAYG Business Procedure No. 4 covers overseas travelling expenses.

When FBT applies, employees eligible for the public hospital FBT exemption cap are to note that any benefits received outside of the salary sacrifice arrangements can affect their capacity to salary sacrifice without exceeding the cap and incurring FBT. It is recommended that employees discuss this aspect with their independent financial advisers in order to minimise the risk of incurring an FBT liability. It is to be noted that any FBT liability incurred as a result of participating in salary sacrificing is the responsibility of the employee.

### 7.4 Conference and seminar attendance

The arrangements that apply to attendance as conferences and seminars are

separate and outlined in the preserved Seminar and Conference Leave - Within and Outside Australia HR Policy.

## 8 HISTORY

<b>September 2009</b>	Amended to reflect new Directive 10/09 – International Travelling, Relieving and Living Expenses.
<b>September 2008</b>	<ul style="list-style-type: none"><li>• Amended to reflect new Directive 10/08 – International Travelling, Relieving and Living Expenses.</li><li>• Removed reference to public service employees working overseas, as the arrangements are outlined in schedule D of the directive.</li></ul>
<b>August 2008</b>	Developed as a result of the HR policy consolidation project.