Travelling, relieving and living expenses

Policy Number: D2 (QH-POL-157)
Publication date: October 2014

Purpose: To outline the entitlements for travelling, relieving and living expenses for Queensland Health employees who are engaged to work or travel at domestic and international locations.

Application: This policy applies to all Queensland Health employees, including employees working for:

- the Department of Health
- non-prescribed Hospital and Health Services
- prescribed Hospital and Health Services,

except where other Queensland Health policies prescribe different arrangements, e.g. professional development packages for medical, nursing and midwifery employees.

Delegation: The ‘delegate’ is as listed in the Department of Health Human Resource (HR) Delegations Manual and the Hospital and Health Services Human Resource (HR) Delegations Manual – HRM Functions of the Director-General, as amended from time to time.

Legislative or other authority:
- Public Service Act 2008
- Public Service Regulation 2008
- PSC Directive 09/11 – Domestic Travelling and Relieving Expenses
- PSC Directive 10/11 – International Travelling, Relieving and Living Expenses
- PSC Directive 14/10 – Motor Vehicle Allowances

Related policy or documents:
- Seminar and Conference Leave - Within and Outside Australia HR Policy C50 (QH-POL-226)
- HR Circular 09/12 – Living Away from Home Allowance (LAFHA) – Federal Budget Tax Changes
- Allowances - Relocation/Transfer & Appointment Expenses (BP1) Procedure (QH-PCD-267)
- ATO Ruling TR 2004/6 and associated Tax Determinations
- Financial Management Practice Manual (FMPM)

Policy subject:

1 Applied ruling ........................................... 2
1 Applied ruling

The Public Service Regulation 2008 applies the following Public Service Directives related to travelling, relieving and living expenses to all employees:

- Directive 09/11 - Domestic Travelling and Relieving Expenses.
- Directive 10/11 - International Travelling, Relieving and Living Expenses

Any replacement directives issued dealing with substantially the same subject matter is to be applied.

2 Conference and seminar attendance

The arrangements that apply to attendance at conferences and seminars are not covered by this policy and are outlined in the Seminar and Conference Leave - Within and Outside Australia HR Policy C50.

3 Meal expense or allowance claims

Employees are not entitled to expenses or a meal allowance for a meal that is provided at departmental expense or as part of a fare including a catered meal at a conference when the cost is included in the registration fee.

4 Nurses and midwives providing short term relief to rural and remote facilities

The following arrangements for domestic travel and relieving expenses apply to nurses and midwives who are required by the Hospital and Health Service (HHS) to provide short term relief to rural and remote facilities:

- Adequate accommodation is to be provided at no cost. When no accommodation is available within the facility, the employee is entitled to accommodation in the town.
- For periods up to four weeks the receiving HHS is to provide meals or pay meal allowances as prescribed in this policy.
- The relief nurse or midwife is also to be paid for incidental expenses as prescribed in this policy. The payment of incidental expenses applies to the whole period of relief.
- For periods in excess of four weeks the receiving HHS is to provide meals. When this is not possible, the HHS is to provide the costs associated with the purchasing or preparing of meals in accordance with PSC Directive 09/11.
- Costs for the preparation of meals or costs of food purchased by the relief nurse or midwife. This applies to the whole period.
- Travel to and from the relieving facility is to occur during work time to the equivalent of the time taken by the recommended mode of transport up to a maximum of eight hours.
- When travel is in excess of four hours by road, travel is to be provided by air at the level of economy class airfares as a minimum.
When travel is less than four hours by road, travel is to be arranged by bus or coach unless negotiated otherwise. If rail travel is arranged then travel is to be at the first class level.

Bookings are the responsibility of the receiving facility.

Motor vehicle allowance as prescribed in PSC Directive 14/10 – Motor Vehicle Allowances is to be paid when a relief nurse or midwife chooses to drive to and from the receiving facility.

5 Taxation and salary sacrifice implications

The nature of the payment/benefit and the circumstances of the work arrangement will determine whether Fringe Benefits Tax (FBT) or Pay As You Go (PAYG) tax arrangements apply.

Payments/benefits made in accordance with this policy may impact on an employee’s sacrificing arrangements and any FBT liability incurred is the responsibility of the employee. It is recommended that employees discuss tax and salary sacrifice implications with an independent financial adviser in order to minimise the risk of incurring an FBT liability.

For further information about taxation and salary sacrifice implications, refer to HR Circular 09/12 - Living Away From Home Allowance (LAFHA) – Federal Budget Tax Changes, or contact your local Finance unit.

History:

| October 2014 | • Policy updated as part of the HR Policy simplification project.  
| | • Policy amended to:  
| | ‒ update references and naming conventions  
| | ‒ include content from Domestic Travelling and Relieving Expenses HR Policy D3 (QH-POL-126)  
| | ‒ update title from ‘International Travelling, Relieving and Living Expenses’ to ‘Travelling, Relieving and Living Expenses’ |
| November 2010 | • Amended to reflect new Directive 16/10 – International Travelling, Relieving and Living Expenses. |
| September 2008 | • Amended to reflect new Directive 10/08 – International Travelling, Relieving and Living Expenses.  
| | • Removed reference to public service employees working overseas, as the arrangements are outlined in schedule D of the directive. |
| August 2008 | • Developed as a result of the HR policy consolidation project. |
| Previous | • Domestic Travelling and Relieving Expenses HR Policy D3  
| | • 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 |