

Remote Area Nursing Incentive Package (RANIP)

Policy Number:	C2 (QH-POL-217)
Publication date:	February 2022
Purpose:	To outline the incentive package which is provided to suitably qualified and experienced nurses and midwives, Nurse Grade 3 and above, in designated remote areas of Queensland.
Application:	This policy applies to eligible Queensland Health nurses and midwives, Nurse Grade 3 and above, working in the remote areas as outlined in Attachment Two or areas that are designated as remote by a Hospital and Health Service: <ul style="list-style-type: none"> • permanent full-time and part-time • long term temporary (12 months and over).
Delegation:	The 'delegate' is as listed in the relevant Department of Health Human Resource (HR) Delegations Manual, or Hospital and Health Services Human Resource (HR) Delegations Manual, as amended from time to time.
Legislative or other authority:	<ul style="list-style-type: none"> • Nurses and Midwives (Queensland Health) Award - State 2015 • Nurses and Midwives (Queensland Health and Department of Education) Certified Agreement (EB10) 2018
Related policy or documents:	<ul style="list-style-type: none"> • Allowances HR Policy C15 (QH-POL-099) • Transfer and Appointment Expenses HR Policy D4 (QH-POL-245)
Policy subject:	
1	Policy statement 2
2	Preserved entitlements 2
3	Annual leave 3
4	Professional development 3
5	Appointment and transfer expenses 3
6	Airfares 4
7	Annual isolation bonus 5
8	Casual employees 6
9	Agency (contracted) employees 6
10	Short term temporary employees (under 12 months) 6
11	Long term temporary employees (12 months and over) 6
12	Relief staff 6
	Definitions: 7
	History: 7
	Attachment One – Designation of remote area and recognition of service 1
	Attachment Two – Review of Existing Location or Opt Out Proposal 3
	Attachment Three – Designated remote locations 4
	Attachment Four – East coast provincial cities 1

1 Policy statement

Nurses and midwives in remote areas live and work in difficult conditions, frequently working long hours and often having to deal with emergencies without medical support. The daily challenges are well documented and can include professional isolation, an extended scope of practice, and working and living in a different social and cultural setting.

Government endorsed recommendations from a task force established to examine recruitment and retention issues for nurses and midwives in remote areas. The remote area incentive nursing package (RANIP) was developed in consultation with the affected former regional health authorities and the (then) Queensland Nurses' Union (QNU) and became operative from 1 July 1995. The designated remote locations are listed in Attachment Two.

Appointment and transfer expenses for nurses and midwives appointed or relocated to rural and remote locations are outlined in the Transfer and Appointment Expenses HR Policy D4.

Queensland Health adopted (in principle) the use of the Modified Monash Model as the tool for classifying remoteness and eligibility for RANIP designation in *Nurses and Midwives (Queensland Health and Department of Education) Certified Agreement (EB10) 2018* (EB10).

This policy outlines

- entitlements for existing designated sites at the certification of EB10;
- a process to enable an eligible site to apply to be a designated site and where approved, to receive full or partial entitlements; and
- a review or opt out process.

Historically, once a site was designated as RANIP, eligible employees received the full suite of RANIP entitlements. A review conducted under *Nurses and Midwives (Queensland Health and Department of Education) Certified Agreement (EB10) 2018* made recommendations that enabled Hospital and Health Services to apply particular incentives to eligible RANIP sites. A Hospital and Health Service may opt to apply all, some or one incentive to a eligible RANIP site through the designation process.

Entitlements that can be applied to RANIP designated locations are:

- Annual leave
- Professional development
- Appointment and transfer expenses
- Airfares (or cash equivalent)
- Annual isolation bonus

RANIP designated locations that have particular incentives applied are recorded at Attachment Three.

2 Preserved entitlements

Some employees have preserved certain public service entitlements. These entitlements include those relating to annual leave, isolation leave and travel concessions.

Accordingly, these employees are to receive the provision which is more beneficial, i.e. the preserved provisions or the provisions provided under this policy.

Clause 23 of EB10 applies and all RANIP employees eligible for the annual isolation allowance will be paid the allowance in accordance with clause 13.2 of the Award, except where they are eligible for a greater allowance under clause 13.8 of the Award. To avoid any doubt, the EB10 clause applies to the extent of any inconsistency with clause 13.2(c) of the Award.

ENTITLEMENTS

3 Annual leave

Full-time employees

The annual leave entitlement for eligible employees is contained in the *Nurses and Midwives (Queensland Health) Award - State 2015* (the Award) at clause 19.

This component provides a safety net of a minimum of five weeks annual leave per annum for all eligible employees working in a designated remote location (refer Attachment Four)

Part-time employees

Part-time employees are entitled to the same annual leave entitlements as full-time employees, on condition that the calculation of pay is made on a pro-rata basis and based upon the average number of hours worked per week during the employee's year of employment.

4 Professional development

Full-time employees

Eligible employees working in designated remote areas are entitled to a minimum of two weeks' professional development leave per annum, plus travel as required and enrolment and conference costs for approved courses and conferences. Such leave is to be taken at a time mutually agreeable to the remote area nurse/midwife and the Hospital and Health Service (HHS).

Professional development and conference leave may be taken prior to the completion of each 12 months service. For existing employees as at 1 July 1995, the 12 months service for the purpose of accumulating professional development and conference leave, commenced from that date and each 1 July. Employees engaged after 1 July 1995 accumulate professional development and conference leave from their commencement date.

This leave is not cumulative past the 12 months entitlement and is to be taken within the 12 month period. In special circumstances the Health Service Chief Executive (or delegate) may allow accumulation up to a maximum of two years' entitlement.

Under no circumstances is the cash equivalent to be paid, including upon resignation, retirement or transfer out of a remote area.

When possible, attendance at courses or seminars organised within Queensland Health is to be encouraged as these are generally recognised as being more cost effective than commercial events.

Part-time employees

Part-time employees are entitled to the same provisions for professional development as full-time employees on a pro rata basis. That is, a minimum of two weeks' leave per annum plus travel as required and enrolment and conference costs for approved courses and conferences.

For example, if a nurse or midwife is employed to work two shifts per week, that employee is entitled to two weeks professional development leave and receives full pay for four shifts.

Under no circumstances is cash equivalent to be paid, including upon resignation, retirement or transfer out of a remote area.

5 Appointment and transfer expenses

Full-time employees

Appointment and transfer expenses for eligible employees are to be met by the HHS at the time of appointment. For the purposes of this policy, the provisions of the Transfer and Appointment Expenses HR Policy D4 are to apply to employees receiving the incentives package.

Full refund to the employee of appointment and transfer expenses not incurred by the HHS at the time of appointment, is to occur upon commencement of duty in a remote area. This is contingent upon the nurse or midwife providing full documentation of expenses incurred. If the nurse or midwife does not complete 18 months of service, a refund of the expenses on a pro rata basis is required. Under circumstances deemed appropriate, the Health Service Chief Executive (or delegate) may waive the requirement to refund these expenses.

The following formula could be used as a guide for the refund to the employer of appointment and transfer expenses:

Under six months service	Full cost
Six months after taking up duty, but before completing 12 months service	Two thirds cost*
12 months after taking up duty, but before completing 18 months service	One third cost*

*Nurses and midwives employed in public hospitals are to have fares and reasonable out-of-pocket expenses (as provided in section 2 of the Transfer and Appointment Expenses HR Policy D4) excluded from the calculation.

A signed and written undertaking is to be obtained in this regard at the time of engagement between the parties.

Part-time employees

When part-time employees are employed from within the local communities, no appointment or transfer expenses are to be incurred.

When a HHS through necessity is required to recruit from outside the community, appointment or transfer costs which apply to full-time employees are to be paid. These payments are to be made in full and not on a pro-rata basis.

The same formula for repayment of expenses is to apply if service terminates prior to 18 months (refer above table).

6 Airfares

Fringe Benefits Tax Implications

Airfares provided under this policy are reportable Fringe Benefits under the Commonwealth Fringe Benefits Tax (FBT) legislation. Employees who participate in the Queensland Government salary packaging arrangements must be alert to possible FBT and salary packaging implications arising out of the utilisation of airfares under this policy. Please refer to the Fringe Benefits Tax for RANIP Fact Sheet (Attachment Five).

Full-time employees

Eligible employees working in designated remote areas are entitled to two return airfares per annum to the nearest east coast provincial city in conjunction with leave (e.g. annual, long service leave, compassionate, parental, ADOs). Refer Attachment Four for a list of provincial cities. These airfares are non-accruing and can only be used during the year of entitlement.

These airfares are in addition to travel for professional development and are provided to allow regular planned relief from isolation. Rationalisation of professional and recreational activities is to be encouraged when possible.

In addition and when applicable, two return airfares per annum are to be provided for a spouse and dependent children. If a spouse is also employed as a nurse/midwife, Nurse Grade 3 and above, in a designated remote area, there is to be no double up entitlement to airfares.

Mileage allowance

When employees have no access to an airport with commercial services, a mileage allowance, paid in accordance with the Award, can be made to the nearest airport with commercial services or east coast provincial city, whichever is closer. Refer Attachment Four for a list of provincial cities.

Cash equivalent

An employee who wishes to travel in conjunction with leave by means other than commercial flights may apply for a cash equivalent payment. A cash equivalent payment will be payable only if the employee or their spouse/dependent travels to/from the nearest east coast provincial city in conjunction with the employee's leave, unless otherwise approved by the Health Service Chief Executive, or delegate.

The amount of the cash equivalent payment will be determined by the relevant HHS. For each eligible person travelling, the amount will be no less than the average cost of return flights from the RANIP site to the nearest east coast provincial city in the preceding financial year.

Part-time employees

Part-time eligible employees are to be provided with one return airfare per annum to the nearest east coast provincial city in conjunction with leave (e.g. annual, long service leave, compassionate, parental, ADOs). Refer Attachment Four for a list of provincial cities.

In addition and when applicable, return airfares are to be provided for a spouse and dependent children. If a spouse is also employed as a nurse/midwife, Nurse Grade 3 and above, in a designated remote area, there is to be no double up entitlement to airfares.

Mileage

When employees have no access to an airport with commercial services, a mileage allowance, paid in accordance with the Allowances HR Policy C15, can be made to the nearest airport with commercial services or east coast provincial city, whichever is the closer.

Cash Equivalent

A part-time employee who wishes to travel in conjunction with leave by means other than commercial flights may apply for a cash equivalent payment. A cash equivalent payment will be payable only if the employee or their spouse/dependent travels to/from the nearest east coast provincial city in conjunction with the employee's leave, unless otherwise approved by the Health Service Chief Executive (or delegate).

The amount of the cash equivalent payment will be determined by the relevant HHS. For each eligible person travelling, the amount will be no less than the average cost of return flights from the RANIP site to the nearest east coast provincial city in the preceding financial year.

7 Annual isolation bonus

The majority of nurses and midwives in remote areas are employed in public hospitals and do not receive a locality allowance.

To encourage retention of nurses and midwives in remote areas, the following bonus scheme has been designed to allow for periodic payments based on length of service in remote areas:

At conclusion of one year of service	\$3,500
--------------------------------------	---------

At conclusion of two years of service	\$10,500
At conclusion of three or more years	\$7,000

The isolation bonus is to be paid to part-time employees on a pro-rata basis according to the percentage of full-time equivalent (FTE) at which they are employed, e.g. an employee working 50% of full-time is to be entitled to \$1,750 after a period of 12 months. Calculation of the bonus is to be based on the same principles as full time employees.

The following is to be taken into consideration when paying the annual isolation bonus:

- The bonus payment is to be made as a lump sum at the completion of each 12 month service, however for taxation purposes the payment is to be averaged.
- RANIP employees eligible for the annual isolation allowance will be paid the allowance except where they are eligible for a greater locality allowance under clause 13.8 of the Award.
- Bonus payments are not cumulative.
- Paid leave taken is to count as part of the 12 month service period and is recognised for bonus payment purposes. Cash equivalent of paid leave is not to count for this purpose.
- Unpaid leave in excess of nine working days is not to be recognised as service for the purposes of this payment.
- The bonus payment does not form part of superannuable salary for State superannuation purposes.
- .
- The bonus payment is not all purpose and is not to be included for the calculation of overtime, penalties and leave loading.
- Payment of the bonus is to be made via the payroll system on the first applicable pay day after completion of the 12 months service.

8 Casual employees

No entitlement to isolation compensation package.

9 Agency (contracted) employees

No entitlement to isolation compensation package.

10 Short term temporary employees (under 12 months)

While these employees have no entitlement to the isolation compensation package, the employer may still provide professional development opportunities.

This temporary service may be recognised as service for the provision of the isolation compensation package, in accordance with section 2 of Attachment One.

11 Long term temporary employees (12 months and over)

These employees are entitled to the isolation compensation package for the designated site and based on length of service.

12 Relief staff

Although it is expected that the isolation compensation package is to decrease turnover and reduce the need for relief staff, the implementation of additional leave entitlements is to balance this reduction.

Funding has been provided for additional positions to provide support and relief for days off and leave provisions. HHSs are to determine the appropriate method of providing relief staff entitled to the isolated compensation package, in accordance with sections 1.4, 1.5, 1.6 and 1.7.

Definitions:

Dependent child	<p>A child who:</p> <ul style="list-style-type: none"> is aged under 18 years resides with the eligible employee for at least 50% of the year, excluding that time spent in attendance at boarding school or another educational institution receives remuneration less than the Queensland minimum wage percentage equivalent for persons under the age of 18 (\$525.50 per week for Award employees as at 1 September 2021). <p>In exceptional and deserving cases, for the purposes of this policy, the Health Service Chief Executive, or delegate, may deem a person under the age of 21 who satisfies the above criteria to be a dependent child.</p>
Spouse	A person who lives with a person of the same or different gender on a genuine domestic basis whether or not legally married to the person.

History:

February 2022	<ul style="list-style-type: none"> Policy amended to: <ul style="list-style-type: none"> adoption of the Modified Monash Model as a tool for classifying the remoteness of a location and eligibility for consideration as a designated remote location include recommendations of the Nurses and Midwives EB10 Rural and Remote Incentive Scheme Review addition of the Fringe Benefits Tax fact sheet
June 2020	<ul style="list-style-type: none"> Policy: <ul style="list-style-type: none"> formatted as part of the HR Policy review amended to update references and naming conventions application amended as a result of changes to the Hospital and Health Boards (Changes to Prescribed Services) Amendment Regulation 2019.
October 2018	<ul style="list-style-type: none"> Policy amended to: <ul style="list-style-type: none"> update naming conventions include Bollon as a designated remote location update the value of the Queensland minimum wage as referenced in the definition for dependent child.
August 2017	<ul style="list-style-type: none"> Policy amended to include Richmond as a designated remote location.
June 2017	<ul style="list-style-type: none"> Policy: <ul style="list-style-type: none"> formatted as part of the HR Policy review amended to update references and naming conventions amended to allow cash equivalent payment in lieu of airfare amended to update designated remote locations outlined in Attachment Two.
August 2015	<ul style="list-style-type: none"> Policy version dated May 2010 re-enlivened as a result of the restoration of conditions under the <i>Industrial Relations Act 1999</i>.
May 2014	<ul style="list-style-type: none"> Policy updated to clarify definition of long term temporary employee Policy reviewed as part of the Queensland Ambulance Service

	<p>(QAS) HR Policy Integration project.</p> <ul style="list-style-type: none"> • Policy not applicable to QAS employees.
December 2013	<ul style="list-style-type: none"> • Policy formatted as part of the HR Policy Simplification project. • Policy amended to: <ul style="list-style-type: none"> - update designated remote locations outlined in Schedule Two - allow cash equivalent payment in lieu of airfare in accordance with Nurses and Midwives (Queensland Health) Certified Agreement (EB8) 2012 - update references and naming conventions.
May 2010	<ul style="list-style-type: none"> • Protected IRM 2.7-17 reformatted as part of the policy consolidation project in accordance with EB7.
January 2002	<ul style="list-style-type: none"> • Amended IRM 2.7-17 Remote Area Incentive Package – Registered Nurses (under the Nurses (Queensland Public Health Sector) Award 2004).
March 2000	<ul style="list-style-type: none"> • Amended IRM 2.7-17 Remote Area Incentive Package – Registered Nurses
October 1997	<ul style="list-style-type: none"> • IRM 2.7-17 Remote Area Incentive Package – Registered Nurses (under the Nurses (Queensland Public Health Sector) Award 1992).
Previous	<ul style="list-style-type: none"> • IRM 2.7-17 Remote Area Incentive Package – Registered Nurses

Nurses and Midwives EB11
 Managing the risk of psychosocial hazards at work
 Code of Practice 2022
 applies 1 April 2023

Attachment One – Designation of remote area and recognition of service

The following information is provided as the minimum mandatory standard practice, procedure or process to enable satisfactory compliance with this Queensland Health HR policy.

Local guidelines/procedures may be developed to facilitate implementation of this policy. Any local guidelines/procedures must be consistent with this policy and standard practice and ensure employee entitlements continue to be met. This procedure was revised as a recommendation from the Nurses and Midwives EB10 review.

1 Remote area

The Modified Monash Model (MMM) is the tool to be used for classifying sites as rural or remote from November 2021. This replaces the previous criteria for determining remoteness. Locations classified at MMM6 (remote) and MMM7 (very remote) may be designated as RANIP locations.

Existing sites

Current designated RANIP locations (refer Attachment Three) which were identified by HHSs as meeting the previous criteria for payment of the isolation compensation package are to retain the full RANIP incentive package, even though a location may not continue to be classified as MMM6 or MMM7.

If a location no longer meets the criteria, the provision of the isolation compensation package may cease in accordance with the review of existing location/opt out proposal process (Attachment Two). However, nurses and midwives are still entitled to receive any annual isolation bonus payments that would be due at the anniversary date.

Eligible sites

A HHS may decide to seek to have an eligible location (Attachment Six) become a designated remote location and may seek approval to provide some or all of the current RANIP entitlements.

A location must meet the following criteria to be eligible to be designated as a remote location for the purposes of this policy:

1. The location must be classified as MMM6 (remote) or MMM7 (very remote);
2. There must be recruitment difficulties at the location which can be demonstrated using evidence including vacancy rates, high agency usage or any other evidence that may be relevant to demonstrate recruitment difficulties; and
3. Evidence demonstrating that designating a site as a remote location will address the attraction and retention of appropriately qualified employees at that location must be provided to support the application (e.g. rates of recruitment and retention, agency usage, vacancies).

In considering if a full or partial package is appropriate, the employer should consider factors such as:

- recognising and providing compensation for hardship or professional and personal dislocation associated with the appointment
- improving recruitment and retention in areas when difficulty has been experienced or could be anticipated.

To include an eligible area for RANIP incentives, the following process is to be followed:

New Location

Step 1

Local Nursing and Midwifery Consultative Forum (NaMCF) endorses proposal to the Hospital and Health

Service Chief Executive to designate a location as remote. The endorsed proposal must include the Modified Monash classification of the location and evidence that supports the proposal using the recruitment and retention criteria and the full/partial incentives that will apply.

Step 2*

A brief to the Director-General seeking to designate the site as remote must be approved. Once approved by the Director-General, the location is to be updated and included on the designated remote locations list at Attachment 3.

Step 3

Proceed to provide the provisions of the package for a period of no less than three years.

2 Recognition of service

When an employee who is eligible for the incentive package is seconded to another position which does not attract the RANIP incentive package, the time prior to the secondment is to be recognised as service for the incentive package upon return to the substantive position.

An employee is to hold a substantive position within an area that attracts the incentive package to be eligible to retain credit for the service.

When an employee resigns or is transferred, they are not to retain any recognition of service at a remote centre for the purpose of the incentive package.

Any period of unpaid leave does not break the continuity of service for recognition purposes. However, unpaid leave in excess of nine days is not recognised as service for the purposes of the isolation compensation package. For example, a nurse or midwife employed from 1 February 2021 and granted three months unpaid leave from 1 June 2021, is not to be eligible for the isolation compensation package until 1 May 2022.

Any period of service that is broken, other than for the reasons stated above, is not recognised as service for the provision of the isolation compensation package unless the break is covered by the cash equivalent of accrued leave.

Attachment Two – Review of Existing Location or Opt Out Proposal

If an existing RANIP designated location is reclassified under the MMM to MMM 1 to 5 (i.e. no longer 6 (remote) or 7 (very remote)), it may be appropriate to review the RANIP designation of that facility.

Alternatively, once a MMM6 or 7 site has been in receipt of RANIP entitlements for a minimum period of three years, an amendment of full/partial entitlements may also occur.

To remove or amend a location, the following process is to be followed:

<p>Step 1</p> <p>The removal or modification of the RANIP incentives/entitlements should be considered a significant change and requires appropriate consultation, including reasonable implementation timeframes. Appropriate data is to be submitted to support the proposal.</p> <p>Local NaMCF must endorse the proposal to the Hospital and Health Service Chief Executive to:</p> <ol style="list-style-type: none"> remove a location's remote designation and/or amend entitlements. <p>The endorsed proposal must include the MMM classification of the location and evidence that supports amendment of the relevant incentives, using the recruitment and retention criteria.</p>
<p>Step 2</p> <p>Employment Relations Unit, Human Resources Branch must confirm the proposed change in writing after consultation with parties to the Award/Agreement. Approval from the Director-General will then be required. The approved list of designated remote areas is amended following Director-General approval.</p>
<p>Step 3</p> <p>Proceed to cease or adopt amended provision of the package according to agreed timeframe.</p> <p>Please note, nurses and midwives are still entitled to receive any annual isolation bonus payments that would be due at the anniversary date.</p>

Attachment Three – Designated remote locations

Cairns and Hinterland Hospital and Health Service		
Chillagoe	Cow Bay (Diwan)	Croydon
Dimbulah	Forsyth	Georgetown
Mt Garnet		
Central Queensland Hospital and Health Service		
Capella	Gemfields	Many Peaks
Woorabinda		
Central West Hospital and Health Service		
Aramac	Bedourie	Birdsville
Boulia	Isisford	Jundah
Muttaborra	Tambo	Windorah
Yaraka		
North West Hospital and Health Service		
Burketown	Camooweal	Cloncurry
Dajarra	Doomadgee	Julia Creek
Karumba	McKinlay	Mornington Island
Mount Isa	Normanton	
South West Hospital and Health Service		
Bollon	Morven	Thargomindah
Wallumbilla		
Torres and Cape Hospital and Health Service		
Aurukun	Badu	Bamaga Community Centre
Bamaga Hospital	Coen	Cooktown
Hope Vale	Horn Island	Kowanyama
Laura	Lockhart River	Mapoon
Mer Island (Murray Island)	Napranum	Pormpuraaw
Saibai Island	St Pauls Island	Thursday Island Community Centre
Thursday Island Hospital	Weipa	Wujal Wujal (Bloomfield River)
Yorke Island		
Townsville Hospital and Health Service		
Palm Island	Richmond	

* Locations designated as a remote area subsequent to adoption of the Modified Monash Model as the tool for classifying remoteness and the Rural and Remote Incentive Scheme Review of NMEB10.

Attachment Four – East coast provincial cities

For the purpose of the airfare entitlement, the east coast provincial cities are:

- Brisbane
- Bundaberg
- Cairns
- Caloundra
- Gladstone
- Gold Coast
- Hervey Bay
- Mackay
- Maryborough
- Rockhampton
- Townsville

Nurses and Midwives EB11 Protected
Managing the risk of psychosocial hazards at work
Code of Practice 2022
applies 1 April 2023

Attachment Five – Fringe Benefits Tax for RANIP Fact Sheet

1 Purpose

To alert employees to consider possible fringe benefits tax (FBT) and salary sacrifice implications arising out of the entitlements under the Remote Area Nursing Incentive Package (RANIP).

2 What is FBT

All remuneration and benefits including any rights, privileges, services or facilities that are provided or given to employees will be subject to either the income tax or FBT legislation. The FBT legislation applies to those items that are not subject to income tax.

FBT is a Commonwealth tax applicable where employers provide benefits to employees. While FBT is an employer tax, employees need to be aware that in certain circumstances they will be personally liable to meet this cost. Where an employee is participating in the Queensland Government salary packaging arrangements and FBT is incurred, the FBT liability is passed to the employee through the individual Salary Packaging Participation Agreement. This is the contractual agreement the employee is required to sign prior to commencing salary packaging.

The effect of the public hospital FBT exemption cap is to allow Queensland Health to provide taxable fringe benefits up to an aggregated grossed-up taxable value (GUTV) of \$17,000 to an employee working exclusively in and for the designated public hospital business areas without FBT being incurred. This equates to benefits costing between \$8,172 and \$9,009 (depending on the impact of GST). The GUTV of taxable fringe benefits above the cap caused by an employee's decision to salary package are taxed at the FBT rate, which is currently 47%.

Under FBT legislation the cap applies to the aggregation of both salary packaged and non-salary packaged benefits. The Queensland Government salary packaging policy requires any non-salary packaged fringe benefits to have first priority when applying the \$17,000 FBT exemption cap. Employees eligible to receive RANIP incentives should take particular care to factor in the effect of non-salary packaged fringe benefits when participating in salary packaging arrangements. They should ensure they do not exceed the FBT cap and incur a personal FBT liability which must be met by the employee regardless of the circumstances.

Examples of non-salary packaged fringe benefits which may be provided to employees in Queensland Health include:

- The private use of a work car (including home garaging);
- The payment of living away from home allowances;
- The provision or reimbursement of non-remote housing assistance or the provision or reimbursement of rent assistance;
- Payment of professional development expenses;
- Payment for RANIP airfares; and
- Certain appointment and transfer expenses.

3 Professional Development Entitlement

The reimbursement of the costs of professional development normally gives rise to an expense payment fringe benefit. However, the taxable value for FBT can be reduced to nil under the 'otherwise deductible' rule (i.e. where the employee would have been entitled to a one-off income tax deduction for self-education expenditure, if the employee had incurred the expense and if it had not been paid or reimbursed by the employer). This is on the condition the employee provides the necessary FBT declaration.

A deduction is allowable for self-education expenses (and therefore otherwise deductible for FBT) if the taxpayer's income-earning activities are based on the exercise of a skill or some specific knowledge, and the subject of the self-education enable the taxpayer to maintain or improve that skill or knowledge.

Examples of items that would generally not incur FBT are:

- Conference and seminar attendance designed to maintain or improve the skill or knowledge required in the employee's job;
- Travel and accommodation costs exclusively associated with work related conference and seminar attendance;
- Professional association and membership fees (where related to current employment);
- Professional library membership.

A deduction is not allowable for self-education expenses if the subject of self-education is designed to obtain new employment or to open a new income-earning activity.

When health services incur professional development expenses in accordance with the otherwise deductible rule, FBT is not incurred. However, some items such as higher education contribution scheme and tuition fee loan programs (HECS HELP and FEE HELP) may incur FBT.

Although FBT is to be examined on a case by case basis, examples of items that may incur FBT include:

- Items of a capital nature, such as desktop computers, desks, printers;
- Laptop computers;
- Higher education contribution scheme loan program (HECS HELP);
- Higher education tuition fee loan program (FEE HELP);
- University fees;
- Travel insurance costs (the Australian Taxation Office (ATO) regards this as a private expense);
- Travel costs not exclusively associated with conference and seminar attendance, for example:
 - An airfare reimbursed when the nurse attends a conference but spends a month or more overseas on leave before and/or afterwards. The ATO view would be that this renders most of the airfare subject to FBT as the predominant purpose of the trip is of a private nature, not business.
 - Airfares reimbursed when there are flight legs to destinations other than the workshop location before and/or afterwards i.e. where the predominant purpose of the travel is private.
 - Airfares reimbursed with no evidence of attending a workshop connected with employment duties. Without the necessary substantiation the ATO would regard this as a private expense.

It should be noted that the above examples are provided as a guide only and are not intended to be exhaustive. Further guidance is available in the *Remote Area Holiday Travel* FBT Fact Sheet, see - https://qheps.health.qld.gov.au/_data/assets/pdf_file/0029/2158643/remote-holiday-travel.pdf, and the *FBT and Conference with Holiday* Finance Practice Statement, see - https://qheps.health.qld.gov.au/_data/assets/pdf_file/0022/2231905/Conference-with-Holiday.pdf

Attachment Six – Eligible Sites

HHS	Hospital/ Facility	MMM 2019	EB10 RANIP Status
Cairns and Hinterland	Jumbun Community Health Care Centre	6	ELIGIBLE
Central Queensland	Cracow Outpatient Clinic	6	ELIGIBLE
Central Queensland	Dingo Outpatient Clinic	6	ELIGIBLE
Central Queensland	Gemfields Outpatient Clinic	6	DESIGNATED - FULL
Central Queensland	Marlborough Mobile Women's Health Service	6	ELIGIBLE
Central Queensland	Springsure Multipurpose Health Service	6	ELIGIBLE
Central Queensland	Tieri Community Health Centre	6	ELIGIBLE
Central Queensland	Woorabinda Multipurpose Health Service	6	DESIGNATED - FULL
Central West	Alpha Hospital and Multipurpose Health Service	7	ELIGIBLE
Central West	Aramac Primary Health Centre	7	DESIGNATED - FULL
Central West	Barcaldine Hospital and Multipurpose Health Service	7	ELIGIBLE
Central West	Bedourie Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Birdsville Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Blackall Hospital	7	ELIGIBLE
Central West	Boulia Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Isisford Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Jericho Community Clinic	7	ELIGIBLE
Central West	Jundah Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Longreach Hospital	7	ELIGIBLE
Central West	Muttaburra Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Tambo Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Windorah Primary Health Care Centre	7	DESIGNATED - FULL
Central West	Winton Hospital and Multipurpose Health Service	7	ELIGIBLE
Central West	Yaraka Clinic	7	DESIGNATED - FULL
Darling Downs	Glenmorgan Outpatients Clinic	6	ELIGIBLE
Darling Downs	Meandarra Outpatients Clinic	6	ELIGIBLE
Darling Downs	Taroom Hospital	6	ELIGIBLE
Darling Downs	Wandoan Outpatients Clinic	6	ELIGIBLE
Mackay	Clermont Hospital	6	ELIGIBLE
Mackay	Collinsville Hospital	6	ELIGIBLE
Mackay	Glenden Primary Health Care Centre	6	ELIGIBLE
Mackay	Middlemount Community Health	6	ELIGIBLE
Metro South	Marie Rose Centre (Dunwich)	6	ELIGIBLE
North West	Burketown Health Centre	7	DESIGNATED - FULL
North West	Camooweal Health Centre	7	DESIGNATED - FULL
North West	Cloncurry Hospital	6	DESIGNATED - FULL
North West	Dajarra Hospital	6	DESIGNATED - FULL
North West	Doomadgee Hospital	7	DESIGNATED - FULL
North West	Gunpowder	7	DESIGNATED - FULL
North West	Julia Creek Hospital	7	DESIGNATED - FULL
North West	Karumba Hospital	7	DESIGNATED - FULL

HHS	Hospital/ Facility	MMM 2019	EB10 RANIP Status
North West	McKinlay Shire Multi-Purpose Health Service	7	DESIGNATED - FULL
North West	Mornington Island Primary Health Care Centre	7	DESIGNATED - FULL
North West	Mount Isa Hospital	6	DESIGNATED - FULL
North West	Normanton Hospital	7	DESIGNATED - FULL
South West	Augathella Doctors Surgery	7	ELIGIBLE
South West	Augathella Multipurpose Health Service	7	ELIGIBLE
South West	Bollon Community Clinic	7	DESIGNATED - FULL
South West	Charleville Health Clinic	7	ELIGIBLE
South West	Charleville Hospital	7	ELIGIBLE
South West	Cunnamulla Hospital	7	ELIGIBLE
South West	Cunnamulla Primary Healthcare Centre	7	ELIGIBLE
South West	Dirranbandi Medical Centre	7	ELIGIBLE
South West	Dirranbandi Multipurpose Health Service	7	ELIGIBLE
South West	Injune Medical Practice	6	ELIGIBLE
South West	Injune Multipurpose Health Service	6	ELIGIBLE
South West	Mitchell Medical Practice	7	ELIGIBLE
South West	Mitchell Multipurpose Health Service	7	ELIGIBLE
South West	Morven Community Clinic	7	DESIGNATED - FULL
South West	Mungindi Doctors Surgery	6	ELIGIBLE
South West	Mungindi Multipurpose Health Service	6	ELIGIBLE
South West	Quilpie Medical Practice	7	ELIGIBLE
South West	Quilpie Multipurpose Health Service	7	ELIGIBLE
South West	St George Hospital	6	ELIGIBLE
South West	Surat Medical Practice	6	ELIGIBLE
South West	Surat Multipurpose Health Service	6	ELIGIBLE
South West	Thargomindah Community Clinic	7	DESIGNATED - FULL
South West	Wallumbilla Community Clinic	6	DESIGNATED - FULL
South West	Waroona Multipurpose Centre	7	ELIGIBLE
Torres and Cape	Aurukun Health Service	7	DESIGNATED - FULL
Torres and Cape	Badu Island Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Bamaga Hospital	7	DESIGNATED - FULL
Torres and Cape	Bamaga Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Boigu Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Coen Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Cooktown Multi-Purpose Health Service	6	DESIGNATED - FULL
Torres and Cape	Dauan Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Erub (Darnley Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Hope Vale Primary Health Care Centre	6	DESIGNATED - FULL
Torres and Cape	Iama (Yam Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Kowanyama Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Kubin Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Laura Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Lockhart River Primary Health Care Centre	7	DESIGNATED - FULL

HHS	Hospital/ Facility	MMM 2019	EB10 RANIP Status
Torres and Cape	Mabuiag Island Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Mapoon Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Masig (Yorke Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Mer (Murray Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Napranum (Malakoola) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	New Mapoon Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Ngurapai (Horn Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Pormpuraaw Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Poruma (Coconut Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Saibai Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Seisia Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	St Pauls Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Thursday Island Community Wellness Centre	7	DESIGNATED - FULL
Torres and Cape	Thursday Island Hospital	7	DESIGNATED - FULL
Torres and Cape	Thursday Island Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Ugar (Stephen Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Umagico Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Warraber (Sue Island) Primary Health Care Centre	7	DESIGNATED - FULL
Torres and Cape	Weipa Integrated Health Service	7	DESIGNATED - FULL
Torres and Cape	Wujal Wujal Primary Health Centre	6	DESIGNATED - FULL
Townsville	Hughenden Health Service	7	ELIGIBLE
Townsville	Joyce Palmer Health Service (Palm Island)	7	DESIGNATED - FULL
Townsville	Richmond Health Service	7	DESIGNATED - FULL