

# Health Employment Directive No. 01/20

Effective Date:  
15/05/2020

Supersedes:  
n/a

## COVID-19 response: Employee accommodation benefits

### 1. Compliance

Compliance with this Health Employment Directive (HED) is mandatory.

### 2. Purpose

To outline accommodation and associated benefits over and above the industrial entitlements which may be provided to health service employees in response to COVID-19.

### 3. Legislative Provision

Section 51A of the *Hospital and Health Boards Act 2011* (the Act).

### 4. Application

This HED applies to hospital and health service employees engaged under the Act and working in Hospital and Health Services and the Department of Health in response to COVID-19.

### 5. Related documents

- [Domestic Travelling and Relieving Expenses Directive 9/11](#)
- Public Hospital FBT Exemption Cap and Salary Sacrifice Arrangements FBT Fact Sheet
- Employee FBT debts FBT Fact Sheet

### Directive:

### 6. Employee accommodation benefits

Where Queensland Health employees are required to work in response to COVID-19, accommodation and associated benefits over and above the industrial entitlements, as identified in Schedule one, may be provided by the relevant delegate to support and acknowledge an employee's continued participation in delivering healthcare during the declared health emergency.

#### 6.1 Delegation

The delegation to approve/not approve benefits over and above the industrial entitlements, as listed in Schedule one of this HED, is provided to the persons performing the function and duties of the following roles whilst the declared COVID-19 public health emergency is active:

- I. Hospital and Health Services – Health Service Chief Executive, with the ability to sub-delegate this power to appropriately qualified employees who have the qualifications, experience and/or standing appropriate to exercise the power, up to two delegation bands/tiers below the Health Service Chief Executive



- II. Department of Health (excluding Queensland Ambulance Service) – Band 2 Delegates and Band 3 Delegates (Deputy Director-Generals), with the ability to sub-delegate this power to Band 4 delegates as specified in the Department of Health HR Delegations Manual.

## 6.2 Taxation

The ability to provide employees with benefits over and above the industrial entitlements does not change the legislative taxation obligations of Queensland Health or individual workers. Where benefits are taxable and form part of an employee's taxable earnings, these are required to be paid via the payroll system to ensure the appropriate pay as you go tax is withheld from the employee's pay.

### 6.2.1 Salary packaging fringe benefits tax (FBT) implications

The provision of benefits to employees by an employer will raise a fringe benefit, unless exempt. Benefits provided in accordance with this HED may impact on an employee's salary packaging arrangements. The employee remains responsible for any FBT liability incurred when the combined amount of grossed-up employer benefits and employee salary packaged benefits exceeds the \$17,000 public hospital FBT exemption cap.

When accessing benefits under this HED, employees are to refer to the FBT fact sheets available on QHEPS. It is recommended that employees also seek independent financial advice in order to minimise the risk of incurring an FBT liability for the 2020/2021 FBT year.

## 7. Definitions

<b>Salary packaging</b>	Also known as salary sacrificing, is an arrangement between an employer and an employee, where the employer provides the employee with access to certain benefits that the employee pays for with pre-tax salary.
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## 8. History

<b>HED No. 01/20 April 2020</b>	Issued under section 51A of the <i>Hospital and Health Boards Act 2011</i> as a condition of employment for health service employees during the COVID-19 response.
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## 9. Approval and implementation

### Directive custodian

Chief Human Resources Officer

### Approval by Chief Executive

Dr John Wakefield  
Director-General

**Approval date: 15/05/2020**

# Schedule one: Table of employee benefits

The following benefits over and above the industrial entitlements may be provided by the nominated delegate to support Queensland Health employees during the COVID-19 response.

## Accommodation benefits

<p><b>Accommodation bookings:</b> Access to appropriate and safe accommodation is to be booked through local travel hubs using the provider HRS (previously LIDO).</p>
<p><b>Ad-hoc accommodation</b> be provided to individual staff who may be:</p> <ul style="list-style-type: none"> <li>• required to self-isolate for the purpose of awaiting test results as a result of work-related exposure or meeting self-isolation requirements as a result of work-related exposure or following pre-approved work-related interstate/overseas travel and where there is no ability to self-isolate/quarantine at the employee's usual place of residence.</li> <li>• showing or experiencing fatigue to ensure worker safety as a result of working extended hours and/or shifts and/or the requirement for return to shifts where other options for travel to and from home (such as taxi or rideshare) are not available or not feasible in the circumstances.</li> </ul>
<p><b>Short to longer term accommodation</b> be provided to individual staff who:</p> <ul style="list-style-type: none"> <li>• are at greater risk of exposure to COVID-19 as a result of working directly with or within a COVID specific ward, clinic or assessment centre and reside with a vulnerable person*.</li> <li>• have temporarily relocated to a role outside of their home location (could be based on time or distance) to fulfil a critical role where there is a workforce shortage related to responding to COVID-19.</li> </ul>

\*A vulnerable person is as defined in the *COVID-19 vulnerable employees guideline*

## Other associated benefits

<p><b>Meals or a meal allowance (ad hoc or up to four (4) weeks)</b></p> <ul style="list-style-type: none"> <li>• may also be provided based on and not in excess of the allowances provided in the Domestic Travelling and Relieving Expenses Directive (Directive 09/11) and where reimbursed are to be based on actual expenses supported by evidence and are not to exceed the prescribed rates in Directive 09/11.</li> </ul>
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**Incidental expenses or allowance (ad hoc or up to four (4) weeks)**

- in certain circumstances, incidental expenses may be met/provided based on and not in excess of the provisions/allowance provided in the Domestic Travelling and Relieving Expenses Directive (Directive 09/11).

Certain circumstances may include unplanned overnight accommodation (on short notice) where an employee has had to purchase incidental items.

**Meals and incidentals for periods greater than four (4) weeks**

- For periods greater than four (4) weeks, reasonable expenses/allowance for meals and incidentals should be negotiated and be on an out of pocket basis consistent with Schedule B, Section 4 of Directive 09/11.

REPEALED EFFECTIVE 3 NOVEMBER 2022