



Per Diem Quick Reference Sheet

Overseas Travel

Refer to overseas Per Diem/ Travel rates applicable with the Australian Taxation Office Tax Ruling as amended from time to time. The employee can choose to be paid at a lesser rate by signing the form in the employee authorising section.

ATO Salary Brackets – relating to EBA Salaries

| Annual Salary | Academic | General |
|-----------------------|--------------------------------|--------------------------------|
| Below \$119,650 | ALC1 and below | G09.3 and below |
| \$119,651 - \$212,950 | ALC2 – ALE1 | G09.4 – G11.3 (top of scales) |
| \$212,951 – above | HOS etc that have an allowance | Require some type of Allowance |

See attached document for Table of Countries and Cost Groups

Domestic Travel

EBA Rates apply until such time that they are replaced with the ATO rates. However the Staff Member may choose to be paid a lower rate by signing the Per Diem document in the employee authorising section.

Accommodation Allowances are inclusive of Meal Allowances

Incidental Allowance to meet expenses (eg pens, coffee, newspaper. Not Taxi fares)

INTERSTATE - CAPITAL CITY

| Place | Accommodation | Incidentals | Total - Per Diem |
|--------------------------------------|---------------|-------------|------------------|
| Sydney | 304.90 | 21.75 | 326.65 |
| Melbourne | 288.55 | 21.75 | 310.30 |
| Other Capitals | 270.10 | 21.75 | 291.85 |
| Interstate - Other Than Capital City | 208.55 | 21.75 | 230.30 |

Accommodation Involving an overnight stay at OTHER than a hotel or motel

(accommodation figure includes total daily meal allowance)

| Place | Accommodation | Incidentals | Total - Per Diem |
|---------------------------------|---------------|-------------|------------------|
| WA - South of 26 South Latitude | 93.65 | 14.55 | 108.20 |
| WA - North of 26 South Latitude | 129.60 | 21.75 | 151.35 |
| Interstate | 129.60 | 21.75 | 151.35 |

Meal Allowances, including for Travel not involving an overnight stay

| Place | Meal | Daily Rate\$ | Incidentals | Daily Total |
|--|-----------|--------------|-------------|---------------|
| WA - South of 26 South Latitude & Metro | Breakfast | 16.30 | | |
| | Lunch | 16.30 | | |
| | Dinner | 46.50 | | |
| | | 79.10 | 14.55 | 93.65 |
| WA - North of 26 South Latitude | Breakfast | 21.15 | | |
| | Lunch | 33.65 | | |
| | Dinner | 53.05 | | |
| | | 107.85 | 21.75 | 129.60 |
| Interstate | Breakfast | 21.15 | | |
| | Lunch | 33.65 | | |
| | Dinner | 53.05 | | |
| | | 107.85 | 21.75 | 129.60 |

Below is a direct excerpt from the Curtin EBA 2012 – 2016 for your reference

32.7 Travelling Allowance

Corporate Credit Card Entitlement

(FS)

32.7.1 A Staff Member who travels on approved University business may be provided with a corporate credit card, subject to the terms and conditions of the credit card provider, which the Staff Member will use to pay for any reasonable accommodation expenses, meal and incidental expenses and other business related expenses they incur (the rates contained in Schedule 4(10) may be referred to as a guide). The Staff Member is not entitled to any per diem travelling allowance.

32.7.2 If a Staff Member who travels on University business is not provided with a corporate credit card, the Staff Member may request that a corporate credit card be provided. The University may refuse a Staff Member's request for use of a corporate credit card.

32.7.3 A Staff Member, who is offered a corporate credit card by the University, may refuse the use of the card and elect to travel on University business in accordance with Clause 32.7.4.

Travelling Allowance Entitlement

(PAC- Per Diem)

32.7.4 If a Staff Member who travels on approved University business is not provided with a corporate credit card, the University will determine an appropriate method of payment for reasonable business related expenses (refer Schedule 4(10) as a guide), including the following:

- a) payment of accommodation expenses in advance;
- b) providing a cash advance;
- c) through direct reimbursement of business-related expenses;
- d) providing a debit card upon which the Staff Member will incur business related expenses;
- e) a per diem travelling allowance in accordance with Schedule 4(10), *Travelling Allowance*, as payment for meals and incidental expenses. The per diem travelling allowance will be paid to the Staff Member prior to the travel.

Reimbursement of Other Travel Related Expenses

(FS-Concur)

32.7.5 On production of an account or receipts, the University will pay or reimburse a Staff Member for reasonable additional costs associated with childcare or care of other Dependant(s) incurred as a consequence of University business travel.

32.7.6 On production of an account or receipts, the University will pay or reimburse a Staff Member for other additional travel-related costs which the University considers are reasonable.

Indexation of Travelling Allowance

(EBA v ATO)

32.7.7 The travelling allowance rates contained in Schedule 4(10), *Travelling Allowance* will apply until the rate is equal to or less than (whichever is first applicable) the local or national per diem rates in the applicable Australian Taxation Office Tax Determination, at which time the local or national per diem rates in the Australian Taxation Office Tax Determination as amended from time to time, will apply.

32.7.8 Notwithstanding Clause 32.7.7, a Staff Member may choose to receive the allowance at a lower rate in accordance with the local or national per diem rates in the applicable Australian Taxation Office Tax Determination, as amended from time to time.

32.7.9 The travelling allowance rates for overseas travel will be indexed to overseas per diem/travel rates in the applicable Australian Taxation Office Tax Determination, as amended from time to time.

Schedule 4 Allowances (page 158-160 Agreement)

10. Travelling Allowance

a) The rate(s) in Table 1 and 2 of this Schedule 4(10) is payable in accordance with the Clause 32.7 until such time as these rate(s) are replaced by the local or national per diem rates in the applicable Australian Taxation Office Determination in accordance with Clause 32.7.7.

b) The rates prescribed in Table 1 and 2 of this Schedule 4(10) reflect those payable under the *Public Service Award 1992* as at 21 April 2010.

c) The Staff Member may choose to be paid in accordance with Clause 32.7.8.

Per Diems – ATO Limits

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2017/18 income year?

Table 9: Table of Countries

Ruling 35. If you travel to a country that is not shown in Table 9, use the reasonable amount for Cost Group 1 in the Table relevant to your salary range.

| Country | Cost Group | Country | Cost Group |
|---------------------------|------------|------------------|------------|
| Albania | 2 | El Salvador | 3 |
| Algeria | 3 | Eritrea | 3 |
| Angola | 6 | Estonia | 3 |
| Antigua and Barbuda | 5 | Ethiopia | 3 |
| Argentina | 3 | Fiji | 3 |
| Armenia | 3 | Finland | 5 |
| Austria | 5 | France | 5 |
| Azerbaijan | 3 | French Polynesia | 5 |
| Bahamas | 6 | Gabon | 5 |
| Bahrain | 5 | Gambia | 2 |
| Bangladesh | 4 | Georgia | 3 |
| Barbados | 5 | Germany | 5 |
| Belarus | 2 | Ghana | 4 |
| Belgium | 5 | Gibraltar | 4 |
| Bermuda | 6 | Greece | 4 |
| Bolivia | 2 | Guatemala | 3 |
| Bosnia | 2 | Guyana | 3 |
| Brazil | 4 | Hong Kong | 5 |
| Brunei | 2 | Hungary | 3 |
| Bulgaria | 2 | Iceland | 5 |
| Burkina Faso | 3 | India | 3 |
| Cambodia | 3 | Indonesia | 3 |
| Cameroon | 3 | Iran | 3 |
| Canada | 4 | Ireland | 5 |
| Chile | 3 | Israel | 5 |
| China | 5 | Italy | 5 |
| Colombia | 3 | Jamaica | 4 |
| Congo Democratic Republic | 4 | Japan | 5 |
| Cook Islands | 4 | Jordan | 5 |
| Costa Rica | 3 | Kazakhstan | 3 |
| Cote D'Ivoire | 5 | Kenya | 4 |
| Croatia | 3 | Korea | 6 |
| Cuba | 3 | Kosovo | 2 |
| Cyprus | 4 | Kuwait | 5 |
| Czech Republic | 3 | Kyrgyzstan | 2 |
| Denmark | 6 | Laos | 3 |
| Dominican Republic | 4 | Latvia | 3 |
| East Timor | 3 | Lebanon | 5 |
| Ecuador | 4 | Lithuania | 3 |
| Egypt | 3 | Luxembourg | 5 |
| Macau | 5 | Saint Lucia | 4 |
| Macedonia | 2 | Saint Vincent | 3 |
| Malawi | 2 | Samoa | 5 |

| | | | |
|------------------|---|--------------------------|---|
| Malaysia | 3 | Saudi Arabia | 4 |
| Mali | 4 | Senegal | 4 |
| Malta | 3 | Serbia | 2 |
| Mauritius | 3 | Sierra Leone | 3 |
| Mexico | 3 | Singapore | 5 |
| Monaco | 6 | Slovakia | 3 |
| Morocco | 3 | Slovenia | 3 |
| Mozambique | 3 | Solomon Islands | 4 |
| Myanmar | 3 | South Africa | 2 |
| Namibia | 2 | Spain | 4 |
| Nepal | 2 | Sri Lanka | 3 |
| Netherlands | 5 | Sudan | 3 |
| New Caledonia | 5 | Surinam | 2 |
| New Zealand | 4 | Sweden | 5 |
| Nicaragua | 3 | Switzerland | 6 |
| Nigeria | 5 | Taiwan | 5 |
| Norway | 6 | Tanzania | 3 |
| Oman | 5 | Thailand | 4 |
| Pakistan | 2 | Tonga | 3 |
| Panama | 3 | Trinidad and Tobago | 5 |
| Papua New Guinea | 4 | Tunisia | 2 |
| Paraguay | 2 | Turkey | 3 |
| Peru | 4 | Uganda | 3 |
| Philippines | 3 | Ukraine | 2 |
| Poland | 3 | United Arab Emirates | 5 |
| Portugal | 3 | United Kingdom | 5 |
| Puerto Rico | 5 | United States of America | 5 |
| Qatar | 5 | Uruguay | 3 |
| Romania | 3 | Vanuatu | 5 |
| Russia | 5 | Vietnam | 3 |
| Rwanda | 3 | Zambia | 3 |

Table 2: Reasonable amounts by cost groups

| Cost Group | Salary \$119,650 and below | | | Salary \$119,651 to \$212,950 | | | Salary \$212,951 and above | | |
|------------|----------------------------|-------------|--------------|-------------------------------|-------------|--------------|----------------------------|-------------|--------------|
| | Meals | Incidentals | Total | Meals | Incidentals | Total | Meals | Incidentals | Total |
| 1 | \$60 | \$25 | \$85 | \$75 | \$25 | \$100 | \$95 | \$30 | \$125 |
| 2 | \$95 | \$30 | \$125 | \$110 | \$35 | \$145 | \$140 | \$40 | \$180 |
| 3 | \$130 | \$35 | \$165 | \$150 | \$40 | \$190 | \$185 | \$45 | \$230 |
| 4 | \$150 | \$35 | \$185 | \$170 | \$45 | \$215 | \$215 | \$50 | \$265 |
| 5 | \$200 | \$40 | \$240 | \$240 | \$50 | \$290 | \$295 | \$60 | \$355 |
| 6 | \$240 | \$45 | \$285 | \$295 | \$50 | \$345 | \$340 | \$60 | \$400 |

Ruling 1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception¹ in Subdivision 900-B of the *Income Tax Assessment Act 1997* (ITAA 1997)² for the 2017-18 income year in relation to claims made by employees.

Link to ATO page TD 2017/19

<https://www.ato.gov.au/law/view/view.htm?docid=%22TXD%2FTD201719%2FNAT%2FATO%2F00001%22>