

# 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 \$117,450	ALB6 and below	G09.2 and below
\$117,451 - \$209,000	ALC1 – ALE1	G09.3 –G11.3 (top of scales)
\$209,001 – over	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

### 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
<b>WA - South of 26 South Latitude &amp; Metro</b>	Breakfast	16.30		
	Lunch	16.30		
	Dinner	46.50		
		79.10	14.55	<b>93.65</b>
<b>WA - North of 26 South Latitude</b>	Breakfast	21.15		
	Lunch	33.65		
	Dinner	53.05		
		107.85	21.75	<b>129.60</b>
<b>Interstate</b>	Breakfast	21.15		
	Lunch	33.65		
	Dinner	53.05		
		107.85	21.75	<b>129.60</b>

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**

**(HR- 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 2016/17 income year?**

## Appendix 1 - SCHEDULE 1

**Table 1: Table of Countries**

If a country is not listed in Table 1 use the reasonable amount in Table 2 for Cost Group 1. For cost groups see Table 2: Reasonable amounts by cost groups.

Country	Cost Group	Country	Cost Group
Albania	2	Czech Republic	3
Algeria	4	Denmark	6
Angola	6	Dominican Republic	4
Antigua and Barbuda	4	East Timor	2
Argentina	2	Ecuador	3
Austria	5	Egypt	3
Azerbaijan	4	El Salvador	2
Bahamas	6	Eritrea	2
Bahrain	4	Estonia	3
Bangladesh	3	Ethiopia	2
Barbados	5	Fiji	2
Belarus	3	Finland	5
Belgium	5	France	5
Bermuda	5	Gabon	5
Bolivia	1	Gambia	2
Bosnia	2	Georgia	3
Brazil	3	Germany	5
Brunei	2	Ghana	3
Bulgaria	3	Gibraltar	4
Burkina Faso	3	Greece	4
Cambodia	2	Guatemala	3
Cameroon	4	Guyana	3
Canada	5	Hungary	3
Chile	2	Iceland	5
China (includes Macau & Hong Kong)	5	India	3
Colombia	4	Indonesia	3
Congo Democratic Republic	4	Iran	2
Cook Islands	4	Ireland	5
Costa Rica	3	Israel	5
Cote D'Ivoire	4	Italy	5
Croatia	3	Jamaica	3
Cuba	3	Japan	5
Cyprus	4	Jordan	5
Kazakhstan	3	Qatar	5
Kenya	4	Romania	2
Korea Republic	5	Russia	5
Kosovo	2	Rwanda	3
Kuwait	4	Saint Lucia	3
Kyrgyzstan	3	Saint Vincent	3
Laos	2	Samoa	4
Latvia	3	Saudi Arabia	4

Lebanon	4	Senegal	4
Lithuania	3	Serbia	2
Luxembourg	5	Sierra Leone	3
Macedonia	2	Singapore	5
Malawi	2	Slovakia	3
Malaysia	3	Slovenia	3
Mali	4	Solomon Islands	3
Malta	3	South Africa	2
Mauritius	3	Spain	4
Mexico	3	Sri Lanka	2
Monaco	6	Sudan	2
Morocco	3	Surinam	3
Mozambique	3	Sweden	5
Myanmar	3	Switzerland	6
Namibia	2	Taiwan	4
Nepal	2	Tanzania	3
Netherlands	5	Thailand	3
New Caledonia	5	Tonga	3
New Zealand	4	Trinidad and Tobago	5
Nicaragua	2	Tunisia	2
Nigeria	5	Turkey	4
Norway	6	Uganda	2
Oman	5	Ukraine	2
Pakistan	1	United Arab Emirates	5
Panama	3	United Kingdom	5
Papua New Guinea	5	United States of America	4
Paraguay	1	Uruguay	3
Peru	3	Vanuatu	4
Philippines	3	Venezuela	5
Poland	3	Vietnam	2
Portugal	3	Zambia	3
Puerto Rico	5		

Table 2: Reasonable amounts by cost groups

Cost Group	Salary \$117,450 and below			Salary \$117,451 to \$209,000			Salary \$209,001 and above		
	Meals	Incidentals	Total	Meals	Incidentals	Total	Meals	Incidentals	Total
<b>1</b>	\$60	\$25	<b>\$85</b>	\$75	\$25	<b>\$100</b>	\$95	\$30	<b>\$125</b>
<b>2</b>	\$95	\$30	<b>\$125</b>	\$110	\$35	<b>\$145</b>	\$140	\$40	<b>\$180</b>
<b>3</b>	\$130	\$35	<b>\$165</b>	\$150	\$40	<b>\$190</b>	\$185	\$45	<b>\$230</b>
<b>4</b>	\$150	\$35	<b>\$185</b>	\$170	\$45	<b>\$215</b>	\$215	\$50	<b>\$265</b>
<b>5</b>	\$200	\$40	<b>\$240</b>	\$240	\$50	<b>\$290</b>	\$295	\$60	<b>\$355</b>
<b>6</b>	\$240	\$45	<b>\$285</b>	\$295	\$50	<b>\$345</b>	\$340	\$60	<b>\$400</b>

Note: These amounts are determined by the Commissioner solely as the amounts that will be accepted for the exception from the requirement to obtain written evidence for substantiation purposes (refer to paragraph 33 of Taxation Ruling TR 2004/6).