

SALARY PACKAGING FACT FORM

In House Queensland Government Benefits

Benefit Item	FBT Status	Otherwise Tax Deductible Benefit	GST Status	Reportable Fringe Benefit	Declaration Form Required
Electricity – in house	Exempt*	No	Yes	No*	No

*annual threshold of \$1,333.33 applies

About in house benefits

- Employees of Queensland Government entities listed on the following page are entitled to salary package electricity as a fringe benefit tax (FBT) exempt benefit up to a limit of \$1,333.33 per FBT year (1 April – 31 March).
- The benefit is offered as **reimbursement** from your salary packaging, **up to the value of \$1,333.33 per FBT year** for electricity at your place of residence. The benefit excludes loans or levies included on the bill and is for the electricity charges only.
- Electricity must be provided through electricity retailers sourcing electricity from Queensland Government owned generators.

You should know:

- Employees of Queensland Government entities listed on the following page who are living and/or working interstate or overseas are not entitled to this concession.
- Employees of Government owned entities not listed on the following page may not package electricity until their employer has confirmation from the Australian Taxation Office (communicated also to RemServ) that electricity may be considered an in house benefit.
- Employees of Queensland Health, Queensland Ambulance and Queensland Rescue may request further salary packaged reimbursements or direct payments to be completed using the FBT concession available. If employees of Queensland Health, Queensland Ambulance and Queensland Rescue are already packaging utilities, RemServ will process claims for \$1333.33 as exempt and continue processing any further claims within the cap.
- If the bill is not in your name you may be required to provide a statutory declaration to confirm that the person whose name appears on the bill is a spouse or relative living with you (ie an associate, according to the Australian Taxation Office definition).
- The concession threshold applies to the year in which the reimbursement is made, not to the period in which it is incurred.
- During this initial period, until 1 April 2008, claims for electricity bills from 1 April 2006 will be accepted to claim reimbursement for this benefit.

To get started you will need:

- If you are commencing packaging for the first time, you should submit your salary application form, advising how much you wish to package (up to \$1,333.33 per FBT year) signing the participation agreement and financial adviser waiver form (or have your adviser complete the financial adviser form). Application forms can be downloaded from www.remserv.com.au with the appropriate user name and password. See the following page for the correct user name for your employing agency.
- If you are amending an existing salary package to include this benefit option, you will need to complete an amendment form and sign the financial adviser waiver. Amendment forms can be downloaded from www.remserv.com.au .

To make a claim you will need:

- A copy of the invoice;
- A copy of your proof of payment (which can be the BPay or phone banking receipt number); and
- A completed Reimbursement Claim Form (copy attached).

Entities eligible to access the in house benefit

Arts Qld	Dept of Transport
Commission for Children & Young People	Disability Services Queensland
CITEC	Environmental Protection Agency
CorpLink	Forestry Plantations Queensland Office
Corporate Administration Agency	GoPrint
Corporate Solutions Qld	Justice & Attorney General
CorpTech	Magistrates Office
Dept of Aboriginal & Torres Strait Islander Policy	Ministerial Services Branch
Dept of Child Safety	Mental Health Review Tribunal
Dept of Communities (incl Smart Services Qld)	Office of the Governor
Dept of Corrective Services	Office of the Information Commissioner
Dept of Education and the Arts (incl Vocational Education and Training-VET)	Office of the Ombudsman
Department of Emergency Services (incl Qld Rescue, QAS, QF&R)	Office of the Public Service Commissioner
Dept of Employment & Industrial Relations (incl Ind Reg Office)	Parliamentary Services Commission
Dept of Health	PartnerOne
Dept of Housing	Public Service Commission
Dept of Infrastructure	QBuild
Dept of Justice & Attorney General	QFleet
Dept of Local Gov, Planning, Sport and Recreation	Queensland Audit Office
Dept of Main Roads	Queensland Fire & Rescue
Dept of Mines and Energy	Queensland Ombudsman's Office
Dept of Natural Resources & Water	Queensland Police Service
Dept of Premier & Cabinet (incl SDPC)	Queensland Rescue (DES Emergency Mgmt Qld)
Dept of Primary Industries & Fisheries	Queensland Treasury (incl SSA, all SSPs, Corptech)
Dept of Public Works (incl all business units)	Queensland Water Commission
Dept of State Development	Sales & Distribution Services (SDS)
Dept of Tourism, Fair Trading & Wine Ind. Dev.	Shared Info Solutions
	The Coordinator General
	Vocational Education and Training

User names for www.remserv.com.au

Queensland Government departments and agencies, <u>excluding</u> Queensland Health, Queensland Rescue, Queensland Ambulance Service, Queensland Police, Education Queensland and Legal Aid Queensland	qldgov
Education Queensland	education
Legal Aid Queensland	laq
Queensland Ambulance Service	qas
Queensland Health	health
Queensland Rescue	qldrescue
Queensland Police Service	qld police

Password is *remserv*.

Queensland Government In House Benefit Reimbursement Claim Form

My Employer is _____ **RemServ ID Number** _____

First Name _____ Surname _____

My Address _____

_____ Post Code _____

Contact Telephone No. _____

Email address _____

Please tick if you have a novated lease motor vehicle through RemServ

Reimbursements (expenses already paid)

Receipt date	Payment for	GST component	Total amount
TOTAL			

Note: Copies (not originals) of invoices and receipts must accompany this request to enable payment/reimbursement to be processed.

Where there are insufficient funds to meet the request RemServ will make partial payments unless otherwise advised. Where the total benefit payment is reached, RemServ will pay only up to the total benefit payment.

Employees who are already packaging utilities will have any payments beyond the \$1,333.33 limit packaged within the cap limit where cap and funds are managed.

Payments will be made by electronic funds transfer (EFT) to the account number below

_____ BSB Number	_____ Account Number
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I hereby declare that the attached invoice/s and receipt/s are for expenses incurred privately by myself or by my spouse or relative living with me and are not to be used for any other tax deductible purpose and are budgeted for within my salary package.

Signature _____ Date _____

Send your request to RemServ by post to GPO Box 424, Brisbane QLD 4001 or by fax 1300 30 18 66 or by scanning and emailing to remserv@remserv.com.au