



GES NewsFlash

Australia – Food Allowance Rates Fringe Benefits Tax Year Ending 31 March 2011

April 2, 2010

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Summary

The ATO has released the new reasonable food component amounts to be used to calculate the tax exempt 'additional' food allowance that may be paid to assignees that are living away from home during the fringe benefits tax (FBT) year ending 31 March 2011. The amounts have been calculated by indexing the previous year's food component. You may wish to adjust the amount of living away from home food allowances paid to your expatriate employees in accordance with the table below.

Reasonable tax-exempt food allowance rates, FBT year ending 31 March 2011

Family Size	Allowance per week AUD\$	Deduct AUD\$42 per adult	Deduct AUD\$21 per child	Tax - exempt allowance per week AUD\$	Tax - exempt allowance per annum AUD\$
1 Adult	229	42	0	187	9724
2 Adults	367	84	0	283	14716
3 Adults	412	126	0	286	14872
1 Adult, 1 Child	296	42	21	233	12116
2 Adults, 1 Child	412	84	21	307	15964
2 Adults 2 Children	412	84	42	286	14872
2 Adults 3 Children	480	84	63	333	17316

3 Adults 1 Child	480	126	21	333	17316
3 Adults 2 Children	549	126	42	381	19812
4 Adults	549	168	0	381	19812

Deloitte's View

Children are people under the age of 12 at the beginning of the FBT year, (i.e., 1 April). For larger families, the ATO accepts a tax-exempt food component based on the above plus \$96 per week for each additional adult and \$46 per week for each additional child. It is open to the individual employee to establish a higher level of spending by keeping receipts or detailed records.

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