

MEAL ENTERTAINMENT *Factsheet*

Limit

A combined annual limit of \$2,549 for meal entertainment, accommodation and venue hire is allowed from 1 April 2016. These benefits are reportable and will appear on your annual payment summary/group certificate.

Definition



Tax legislation and interpretations by the ATO and others provide lengthy definitions of meal entertainment.

This is what *Salary Options* will allow:

- Restaurant and dine-in café meals
- Catering costs for functions where the sole or predominant purpose is the consumption of food and drink, for example a wedding reception.

Benefit includes

Dine-in restaurant, bistro and café meals

Catering costs for a social function or party which has been invoiced by a catering company **with** an ABN number.

Meal entertainment expenses while overseas. Receipts must be written in English and accompany a credit card statement showing purchase and conversion to Australia dollars.

Benefit does not include



- Grocery shopping and supermarket expenses
- Bottle shops
- Meals under \$15.00 and items that are for sustenance or refreshment rather than for entertainment, such as a chocolate bar, bag of chips or coffee and cake
- Take-away or drive-thru
- Beverages alone, such as alcohol or coffee
- Entertainment items alone such as theatre or movie tickets
- Receipts older than 12 months



MEAL ENTERTAINMENT

Factsheet (Continued)

Evidence required

The claimant is responsible for submitting an invoice or invoices that meet the definition of the meal entertainment benefit.

All meal entertainment claims must include the original itemised tax invoice. This is not the EFTPOS receipt. The tax invoice must show: The business name and ABN, the date and the meals consumed. Foreign invoices must be written in English and accompany a credit card statement showing purchase and conversion to Australian dollars.

Any meal entertainment invoice that you submit must have been paid for by yourself or a household member, where it is deemed to be a joint expense.

Claim procedure

A) Apply for a Meal entertainment card. [Factsheet](#) and [application forms](#) can be downloaded from our website www.salaryoptions.com.au

OR

B) Complete a *Meal Entertainment Claim Form* which can be downloaded from our website www.salaryoptions.com.au, or phone our office to request one on 1300 660 416 or email info@salaryoptions.com.au.

- **A summary of the receipts must be completed and listed on the claim form.**
- The total of all salary packaging deductions in any fortnight, including this benefit amount, cannot be over your pre-tax weekly gross salary.
- Attach your receipts to the completed *Meal Entertainment Claim Form*. When claiming numerous receipts, attach them to an A4 piece of paper for easier recording and management.
- Post the form and receipts to *Salary Options*:

Salary Options Pty Ltd
PO Box 916
Moonee Ponds, VIC 3039

Declaration

The declaration must be signed to confirm that the claimant acknowledges the meal entertainment benefit compliance requirements. Your claim cannot be processed if you do not sign the declaration or fail to complete the form in full. Incomplete claims will be returned.

Website links

www.salaryoptions.com.au/salaryoptions/meal_entertainment_claim_form/
