

The Queensland Government

RemServ
GPO Box 424
Brisbane, QLD 4001
www.remserv.com.au
Enquiries: 1300 30 40 10

Salary Packaging Application Form

Section 1 – Contact Details

Title Given Names Surname
Preferred Name (if different) Date of Birth Gender: M / F
Telephone: Work ( ) Home ( )
Work Fax ( ) Home Fax ( )
Mobile: Home unit/suite/apartment number:
Street Address:
Home Postal Address (if different from above): Postal box number (where applicable)
Suburb: Post Code
Name of Employer:
Work Address:
Suburb: Post Code
Position Title:
Work E-Mail: Personal E-Mail:
Address for forwarding of correspondence: Home [ ] Business [ ]

Section 2 – Payroll Details

Annual Gross Salary \$ Payroll ID Number Employer Payroll Office
Corporate Office/Statewide Service/District where applicable
Pay Status (please circle): Permanent: Full Time / Part Time Temporary: Full Time / Part Time

Please contact [ ] Me OR [ ] My financial adviser if any clarification is required for my application. Please include a Third Party Authorisation form if you wish your adviser to act on your behalf on an ongoing basis.

Acceptance: I hereby authorise the payroll officer to make the amendments or commencements to my contributions, as indicated in this application, with effect from the next available pay fortnight, until further notice. I understand the figures that I have represented here will be processed by RemServ and submitted to my payroll office and will be directed to RemServ from my pre tax income. I acknowledge and agree that I have read, understood and accepted the Privacy Policy and Important Information provided with this application and have read, understood and completed the participation agreement.

I hereby declare that:

- I have read and understand the relevant Salary Packaging Information Booklet and Benefit Item Fact Form available on the RemServ website;
At the time of this application I have not entered into a salary packaging agreement with the Queensland Government through another salary packaging bureau service provider during this FBT year; and
I will not enter into a salary packaging agreement with another Queensland Government salary packaging bureau service provider whilst participating in salary packaging agreements entered into with RemServ.

Name (printed) .....

Signature ..... Date .....

Customer communication authority

From time to time RemServ will communicate with you about new benefits and offers through a variety of means. In addition as part of our contract with your employer, RemServ engages a third party to conduct client surveys on its behalf. Please indicate below whether you consent to being contacted for these purposes:

- I consent to being contacted about new benefits and offers
I do not consent to being contacted about new benefits and offers.
I consent to being contacted for customer surveys
I do not consent to being contacted for customer surveys

Please note: RemServ will need to contact you from time to time for the purpose of administering your salary packaging account.

Privacy Notice:

The Salary Packaging Bureau Service Provider is collecting your personal information, on behalf of the State of Queensland, for the purpose of assessing and processing your application for salary packaging and in the event that you enter into an agreement with the State of Queensland to salary package, for the purpose of administering your salary packaging agreement. In doing so the Salary Packaging Bureau Service Provider will pass your personal information on to your Agency's payroll section, the Queensland Government Chief Procurement Office and Queensland Treasury. The Salary Packaging Bureau Service Provider will not disclose your personal information to any other third party or use it for any other purpose, without your consent, unless authorised or required by law.

## Privacy Policy

RemServ is bound by the National Privacy Principles of the Privacy Amendment (Private Sector) Act 2000 (Cth), and we have procedures in place to ensure the confidentiality of personal client information.

Our Privacy Policy regulates the type of personal information we collect as well as the use of the personal information. Your personal information is required by RemServ in order to provide salary packaging services.

You can obtain a copy of our Privacy Policy by contacting us on 1300 30 40 10 or from our website [www.remserv.com.au](http://www.remserv.com.au).

## Important information

This document has been prepared without consideration of the particular investment objectives, financial situation and personal needs of individual employees.

RemServ provides administration and referral services on behalf of your employer. It does not provide financial or taxation to employees on the relative merits of salary package or on any other basis.

RemServ may receive commissions or rebates in connection with some services it provides or arranges to be provided by third parties. By appointing RemServ and utilising its services, you consent to the receipt of such commissions and rebates by RemServ and consent that RemServ is not required to make specific disclosure to you of the amount of such receipts or the manner in which those receipts are calculated.

RemServ is a trademark of Remuneration Services (Qld) Pty Ltd. ABN: 46 093 173 089. Authorised Representative (No. 293159) of McMillan Shakespeare Limited (AFSL No. 299054).

## Step Two – Sign the Participation Agreement

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The Queensland Government Salary Packaging Participation Agreement is attached. It is a requirement of your employer that you sign and submit this document with your application form.

You will need to place your name on the first page and sign the last page of the participation agreement.

**You can submit this Salary Packaging Application together with the Queensland Government Salary Packaging Participation Agreement and all relevant documentation to RemServ by posting the original forms to GPO Box 424, Brisbane Qld 4001, scanning the forms and emailing them from your Queensland Government email address (not your personal email address) to [remserv@remserv.com.au](mailto:remserv@remserv.com.au) or faxing the forms to 1300 30 18 66.**

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## Step Three – Superannuation

### Nominating your contributions

**This form cannot be used to transfer between account types. If you want more information about transferring from one account to another, please contact QSuper.**

If you are unsure of which account type you are currently in, please refer to your latest benefit statement or contact QSuper **before** completing these forms.

**If you change account types in the future, you must also inform RemServ.**

#### Part A – Standard superannuation contributions (sometimes known as “compulsory”)

Select only ONE of the following account options.

Please tick the amount you wish to contribute for your superannuation account type.

##### Accumulation account only

5%                       4%                       3%                       2%

**NOTE:** If you wish to offset the contributions tax to ensure you can achieve the maximum available growth in your account, please nominate a voluntary contribution in Part B.

**OR**

##### Defined Benefit account only

5%                       4%                       3%                       2%

**NOTE:** Your contribution will be increased as shown in the table on page 6 to cover the 15% contributions tax on your contribution when it enters the fund. This will ensure you can achieve the maximum available growth in your account.

The following rates are only available to pre-approved Defined Benefit members catching up after previously paying less than 5%.

6%                       7%                       8%

**OR**

##### State/Police accounts only

I am a member of  the State account  the Police account

**IMPORTANT!** You must contact QSuper to obtain the correct contributions rate as the contribution rates differ on an individual basis. The rate must be the rate provided to you in writing by QSuper.

QSuper has informed me that my contribution rate is ..... %

#### Part B – Voluntary superannuation contributions

I wish to make additional voluntary contributions **each fortnight** from my pre-tax income of \$.....

Consider revising this amount yearly, e.g. when you receive your QSuper Benefit Statement, or when you receive an increase in pay.

**Note:** if you do not wish to make additional voluntary contributions, please leave this blank and complete the rest of the application.

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## Step Four – Choose your benefits and calculate amounts

Please enter the amount for the items you have chosen. Please leave blank those items not packaged. **All fact forms relating to the benefits listed below are available from [www.remserv.com.au](http://www.remserv.com.au)** with your employer user name of **qldgov**. Additional declarations may be required for some benefits, so check the applicable fact form for details.

Items exempt from FBT to threshold of \$1,333.33	Amount to package per paycycle	Amount to package per FBT year
<input type="checkbox"/> In House Benefits (electricity and/or public transport)	\$	\$

Items exempt from FBT	Amount to package per paycycle	Amount to package per FBT year
<input type="checkbox"/> Airport Lounge Membership	\$	\$
<input type="checkbox"/> Computer Software (purchased with PED)	\$	\$
<input type="checkbox"/> Disability/Income Protection Insurance	\$	\$
<input type="checkbox"/> Financial Counselling Fees	\$	\$
<input type="checkbox"/> Portable Electronic Device – PED (primarily for work related purposes)	\$	\$
<input type="checkbox"/> Professional Development Expenses	\$	\$
<input type="checkbox"/> Professional Development Travel Expenses	\$	\$
<input type="checkbox"/> Professional Association Memberships (work related)	\$	\$
<input type="checkbox"/> Work Uniforms (ATO conditions apply)	\$	\$

Items attracting <u>FBT</u>	Amount to package per paycycle	Amount to package per FBT year
<input type="checkbox"/> Aged and Disabled Care Payments	\$	\$
<input type="checkbox"/> Car Parking	\$	\$
<input type="checkbox"/> Child Care Fees (non-employer owned)	\$	\$
<input type="checkbox"/> Club/Association Membership Subscriptions (non-work related)	\$	\$
<input type="checkbox"/> Computer Software (non-work related)	\$	\$
<input type="checkbox"/> Desktop Computers (non-work related)	\$	\$
<input type="checkbox"/> Financial Counselling Fees	\$	\$
<input type="checkbox"/> HELP (Higher Education Loan Repayments) Fees	\$	\$
<input type="checkbox"/> Home Mortgage Payments	\$	\$
<input type="checkbox"/> House/Contents Insurance	\$	\$

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<input type="checkbox"/> Insurance Premiums (other than income protection insurance)	\$	\$
<input type="checkbox"/> Motor Vehicle Operating Expenses (not novated lease)	\$	\$
<input type="checkbox"/> Personal Loan Repayments	\$	\$
<input type="checkbox"/> Portable Electronic Devices	\$	\$
<input type="checkbox"/> Private Health Insurance	\$	\$
<input type="checkbox"/> Private Home Rental Payments	\$	\$
<input type="checkbox"/> Private School Fees	\$	\$
<input type="checkbox"/> Private Travel	\$	\$
<input type="checkbox"/> Public Transport	\$	\$
<input type="checkbox"/> Savings/Investment Schemes	\$	\$
<input type="checkbox"/> Utilities (excluding inhouse electricity payments)	\$	\$

<b>Concessionally treated items</b>	
<input type="checkbox"/> Novated Lease	A novated lease consultant will call to assist with this benefit item.

<b>Total YEARLY cost of all items from before tax pay</b>	\$
<b>Number of fortnights</b> - For how many fortnights of the FBT year do you intend to package? (if packaging for a full FBT year, this will be 26 fortnights)	

<b>Total YEARLY cost of items required from after tax pay</b>	\$
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<b>Please total all benefits packaged</b>	<b>Total Amount per fortnight</b>	<b>Total Amount per year</b>
<b>Amount to package including FBT provisions where applicable</b>	\$	\$

The applicable administration fee will be added to your package and be deducted from your pre-tax pay. Details of Salary Packaging Administration Fees under Standing Offer Arrangement QGCPO250/10 are available via the Queensland Contracts Directory (QCD).

<b>Please complete this section if it applies to you. It is your responsibility to ensure that any additional fringe benefits are reviewed as part of your salary packaging as there are fringe benefit tax implications.</b>	
I have non salary packaged fringe benefits (eg car or mobile phone provided by the employer). The Grossed Up Taxable Value (GUTV) per year (estimate) is:	\$

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# Salary Packaging Participation Agreement State of Queensland

This Agreement is BETWEEN:

The STATE OF QUEENSLAND, through the relevant Queensland Government department or agency,

\_\_\_\_\_ (“the Employer”)

*If Employer is a statutory authority which is a separate legal entity from the State then insert full name of the statutory authority and delete 'The STATE OF QUEENSLAND, through the relevant Queensland Government department or agency'*

AND \_\_\_\_\_ (“the Employee”)

Print Employee name

## **BACKGROUND**

The Employer offers the Employee the option to participate in Salary Packaging Agreements.

The Queensland Government has appointed Bureau Service Providers to provide salary packaging services for Queensland Government agencies and statutory authorities through the Standing Offer Arrangement. The Standing Offer Arrangement will be administered in consultation with your Employer, QGCPO and JAG.

The Employer and Employee agree on the following terms and conditions:

## **SALARY PACKAGE TERMS**

1. The Employee must make Salary Packaging Agreements only on a prospective basis. This means that the Employee may only agree to receive Benefits Items in lieu of salary in relation to salary the Employee has not yet become entitled to.
- 1A.
  - (a) Each FBT Year the Employee may have Salary Packaging Agreements on foot with only one Bureau Service Provider.
  - (b) If the Queensland Government department or agency for the Employee has elected to use a particular Bureau Service Provider, the Employee must only have Salary Packaging Agreements on foot with that Bureau Service Provider.
  - (c) The Employee must comply with the requirements about transition between Bureau Service Providers in clause 26B.
2.
  - (a) The Employer and the Employee agree to reduce each relevant fortnightly salary payment to the Employee by the Relevant Salary Packaging Amount.
  - (b) The Employee acknowledges that the Employer intends to pay each Relevant Salary Packaging Amount into the Trust Account on the basis that:
    - (i) for so long as those amounts remain in the Trust Account, they belong to the Employer; and
    - (ii) the Employee has no beneficial right or entitlement in or to any amounts in the Trust Account.



3. (a) The Employee must satisfy himself or herself as to the benefit and risk associated with their Salary Packaging Agreements.
  - (b) The Employee may, under a Salary Packaging Agreement, elect to avail of one or more of the Benefit Items approved by the Queensland Government for salary packaging purposes, providing the aggregate gross value of the Benefit Items (excluding superannuation, for which there is no packaging limit) does not exceed 50% of the Employee's total salary payable for the FBT year, payable fortnightly.
  - (c) The Queensland Government may change the Benefit Items approved for salary packaging purposes at any time, including by adding, removing or amending Benefit Items.
4. The participation of the Employee in Salary Packaging Agreements is:
    - (a) at no cost to the Employer; and
    - (b) at the sole financial risk of the Employee.

#### **TAXES, COSTS AND OTHER CHARGES**

5. (a) All taxes, including FBT, charges, fees, administration fees or other costs associated with this Participation Agreement and Salary Packaging Agreements, whether levied against the Employer or otherwise, are the responsibility of the Employee.
- (b)
  - (i) The risk that an FBT liability is incurred is solely the Employee's, regardless of the circumstances that result in FBT.
  - (ii) The Employee must make provision for FBT in advance of the FBT liability being incurred.
  - (iii) The Employee acknowledges that access to an FBT exemption cap is not an Employee entitlement. An FBT exemption cap is a tax concession made under the *Fringe Benefits Tax Assessment Act 1986* for limited categories of employers, not employees.
  - (iv) Eligibility for an FBT exemption cap is determined by the Employer having regard to the *Fringe Benefits Tax Assessment Act 1986*, ATO rulings, determinations and interpretative decisions.
  - (v) The Employee, whether eligible for an FBT exemption cap or not, is liable for any FBT incurred, whether that FBT is incurred through the FBT exemption cap being exceeded or through the Employee salary packaging a Benefit Item that attracts FBT.
- (c)
  - (i) Where any FBT liability is identified by the Bureau Service Provider, the FBT will be withheld by the Trustee from the Employee's Relevant Salary Packaging Balance at the time of the relevant transaction and will be transferred to or on behalf of the Employer.
  - (ii) Any outstanding FBT liability has the first call on amounts in the Trust Account in relation to the Employee, and as such will be paid by the Trustee on behalf of the Employer in priority over any payment for further Benefit Items to be provided to the Employee.
  - (iii) The Employee acknowledges that the Bureau Service Provider and the Trustee shall be authorised and directed by the Employer to transfer funds from amounts in the Trust Account in relation to the Employee to or on behalf of the Employer to meet any FBT liability outstanding and such payment will reduce the Relevant Salary Packaging Balance.

- (iv) Where the Relevant Salary Packaging Balance is insufficient to meet any FBT liability outstanding, the Employee agrees to make arrangements with the Bureau Service Provider to repay the total FBT liability outstanding to the Bureau Service Provider by a single payment or by up to 10 fortnightly instalment payments. The Employee agrees to make the arrangement within 28 business days after the Employee receives written notice of the FBT liability from the Bureau Service Provider. The arrangement may allow repayment by way of additional salary package deduction amounts or payments directly from the Employee. The Employee recognises that failure to repay any FBT liability may result in suspension of this agreement under clause 29A, termination of this agreement under clause 30, withdrawal of the Employee's access to their Salary Packaging Agreements and the recovery of the FBT debt by the Bureau Service Provider in accordance with the Standing Offer Arrangement.
- (v) Where a FBT liability remains outstanding as at the date of termination of the Employee's employment with the Employer, the Employee agrees for the Employer to deduct from any monies payable by the Employer to the Employee, the amount necessary to payout the FBT liability, including any relevant penalties imposed by the ATO. If after such deduction there still remains an FBT liability, the Employee agrees to make arrangements with the Bureau Service Provider to repay the FBT liability within an agreed reasonable timeframe. The Employee recognises that failure to repay any FBT liability will result in the recovery of the FBT debt by the Bureau Service Provider in accordance with the Standing Offer Arrangement.
- (d) For an Employee not eligible for an FBT exemption cap, the Employer's FBT liability for taxable non-salary packaging fringe benefits, which are exclusive of those provided as part of the Employee's Salary Packaging Agreements, remain the responsibility of the Employer.
- (e) For an Employee eligible for an FBT exemption cap, all non-salary packaging taxable fringe benefits have first priority in the application of the FBT exemption cap. If this threshold is exceeded by the addition of the GUTV of salary packaging fringe benefits, the resultant FBT liability will be deemed to be arising because of Salary Packaging Agreements regardless of the circumstances, and is therefore the responsibility of the Employee.
- (f) For an Employee eligible for an FBT exemption cap and who has a Salary Packaging Agreement, where a subsequent change in employment conditions or position incorporates the provision of a non-salary packaging taxable fringe benefit which results in the FBT exemption cap being exceeded, the resultant FBT liability will be deemed to be arising because of the Employee's Salary Packaging Agreement, and is therefore the responsibility of the Employee.
- (g) (i) The Employee must provide reasonable estimates of the GUTV of taxable non-salary packaging fringe benefits each FBT year to the Bureau Service Provider for monitoring the Employee's position against the FBT exemption cap.
- (ii) In the absence of more accurate information, the Bureau Service Provider may use the prior FBT year information as an estimate for the purposes of monitoring to ensure the FBT exemption cap is not exceeded. Where the Employee's circumstances have altered since the prior FBT year, it will be the Employee's responsibility to provide the Bureau Service Provider with a revised estimate and the reason why it is necessary.



- (h) (i) Post-FBT year adjustments in relation to any FBT liability which could occur inadvertently are the responsibility of the Employee, e.g. where the quantum of non-salary packaging fringe benefits was higher than estimated and/or factored into the Employee's Salary Packaging Agreements.
- (ii) Conversely, where estimates of the GUTV of non-salary packaging fringe benefits were factored into the Bureau Service Provider's monitoring of the FBT exemption cap and the actual GUTV calculation was lower than estimated, the residual of the threshold lapses and does not carry over to the next FBT year in accordance with the FBT legislation.
- (i) (i) Where the Employee's conditions of employment or position changes during the FBT year (temporarily or permanently) altering the FBT status of the Employee, it is the Employee's responsibility to formally advise the Bureau Service Provider of the change within 7 days (failure to do so may result in the withdrawal of access to the Salary Packaging Agreements).
- (ii) The FBT exemption cap applies only to benefits provided while the Employee is working in and for the designated eligible business area or agency. Where the Employee is seconded, promoted, transferred to or relieving in an ineligible business area or agency, whether permanently, temporarily or part-time, and whether or not the Employee's payroll processing site changes, regardless of which business area or agency bears the costs, the Employee will cease to be eligible for the relevant FBT exemption cap from the first day of the change.
- (iii) Where the Employee's official duties, overall employment arrangements and reporting relationships are split between eligible and ineligible business areas or agencies, the Employee may no longer qualify for an FBT exemption cap depending on the specific provision of the FBT legislation applicable as determined by the Employer.
- (iv) Where the Employee's FBT status alters during an FBT year, the relevant fringe benefits provided in relation to the periods the Employee was eligible and ineligible for the FBT exemption cap, require separate FBT treatment. To remove any doubt this means that all taxable fringe benefits provided while the Employee is ineligible for the FBT exemption cap, will be subject to FBT, and that the FBT exemption cap applies to those taxable fringe benefits provided while the Employee is eligible for the FBT exemption cap.
- (j) The Employer will be solely responsible for the interpretation and application of the *Fringe Benefits Tax Assessment Act 1986* to the Salary Packaging Agreements.
- (k) The Employee agrees to obtain and provide to the Bureau Service Provider, the Employer, the ATO and/or any other relevant person or body, all necessary declaration forms, receipts and supporting documentation and information reasonably required of the Employee by the Employer or required to be provided for the purposes of taxation legislation in respect of any benefits provided to the Employee under their Salary Packaging Agreements ("required information").
- (l) The Employee is responsible for all costs, losses, outgoings and liabilities of every description including, without limitation, any penalties, or general interest charge payable under any taxation legislation suffered or incurred by the Employer or the Bureau Service Provider, arising out of any failure on the Employee's part to provide any required information or for any inaccuracies or omissions in any required information provided by the Employee.

6. Any additional costs incurred as a result of termination or cessation of the Employee's Salary Packaging Agreements shall be the responsibility of the Employee. The Employer and the Bureau Service Provider may recover such costs from the Employee as a debt due.
7. (a) If any amount for the provision of Benefit Items under a Salary Packaging Agreement have been paid in advance by the Employer or the Bureau Service Provider and this agreement is terminated for whatever reason, the amount which has been paid which is more than the entitlement at the date of termination, including any FBT liability outstanding (refer to clause 5(c)(v)), shall be deducted from any monies payable by the Employer to the Employee. If after such deduction there still remains an amount outstanding, the Employee agrees to make arrangements with the Employer or Bureau Service Provider to repay the amount within an agreed reasonable timeframe.  
(b) Where there is a statutory obligation on the Employee to repay entitlements to the Employer, the Employee undertakes to repay immediately the equivalent of such amounts to the Employer in reduction of any amount owing under this agreement.
8. On completion of the FBT Year any balance of the Relevant Salary Packaging Amount in the Trust Account will be rolled over to the next FBT Year.
- 8A. The obligations of the Employee in favour of the Bureau Service Provider are intended to create duties enforceable by the Bureau Service Provider directly against the Employee in accordance with section 55 of the *Property Law Act 1974*. Acceptance by the Bureau Service Provider of salary packaging deductions paid by the Employer on behalf of the Employee is acceptance by the Bureau Service Provider for the purposes of section 55 of the *Property Law Act 1974*.

#### **SALARY PACKAGE COMPONENTS and REVIEW**

9. (a) A Salary Package Agreement may be changed as near as practical, but prior to, the end of the FBT Year, with the consent of the Employer.  
(b) However, under any of the following defined circumstances:
  - separation;
  - divorce;
  - ill health;
  - extended leave including parental leave;
  - substantial change to the Employee's salary amount;
  - change of employment location which may affect FBT status,the Employee shall have the right to initiate a review of the components of the Salary Package prior to the completion of the FBT Year.
10. In the event of exceptional or unintended circumstances, the Employer may agree to prospectively vary the components of the Employee's Salary Package.

11. (a) In the event that there are changes relating to
- (i) Fringe Benefits Tax (FBT) legislation;
  - (ii) the introduction of any State equivalent to Fringe Benefits Tax legislation; or
  - (iii) the way in which any Fringe Benefits Tax legislation is interpreted and applied;
- this agreement will be renegotiated in accordance with the provisions of the Standing Offer Arrangement.
- (b) Until such time as this agreement is renegotiated following changes to the FBT status of the Employer, any FBT liability from this agreement will be the responsibility of the Employee and the Employee indemnifies the Employer and the Bureau Service Provider in respect of any FBT liability borne by the Employer arising out of this agreement.
- (c) The Employee is not and will not be entitled to any compensation for the loss of access to the FBT exemption cap whether permanently or temporarily, and whether fully or partially, howsoever caused. If the Employee relies on any financial benefit from the FBT exemption cap as part of their Salary Packaging Agreements they do so at their own risk.

### **FINANCIAL ADVICE**

12. The Employee acknowledges that it is a strong recommendation of the Employer that independent financial advice is sought prior to participation in a Salary Packaging Agreements.
13. (a) The Employee acknowledges that this agreement and all publications relating to the Salary Packaging Agreements have been prepared without consideration of the particular investment objectives, financial situation and needs of the Employee. The Employee acknowledges that they should not act on the basis of any matter contained in this agreement without considering and, if necessary, taking appropriate legal, financial or other professional advice based upon the Employee's own particular circumstances.
- (b) The Employee acknowledges that it is the responsibility of the Employee to obtain independent legal, financial and other advice to enable the Employee to assess the appropriateness of the Salary Packaging Agreements.
- (c) The Employee acknowledges that the Employee has entered into this agreement solely in reliance on the independent legal, financial and other advice obtained by the Employee and not in reliance on any information provided by the Employer.
14. The Employee acknowledges that the Employer bears no responsibility in respect of any independent financial and/or taxation advice received. The Employee also acknowledges that no financial advice has been given by the Employer or the Bureau Service Provider in connection with the decision to enter into a Salary Packaging Agreement.

### **ADMINISTRATION**

15. The fees to be charged by the Bureau Service Provider for administering salary package payments made under this agreement will be deducted from the individual Employee's Relevant Salary Packaging Balance that has been distributed and/or transferred by the Employer to the Bureau Service Provider. The total fee amount includes SOA Management Fees.
16. The Employee must pay the fees for their Salary Packaging Agreement as specified in the Standing Offer Arrangement.

17. The Employee consents to the Employer deducting the Administration Fee from the Employee's salary and paying that fee into the Relevant Salary Packaging Balance. The Trustee is authorised to transfer funds from amounts in the Trust Account in relation to the Employee to the Bureau Service Provider to meet any Administration Fees outstanding and such payment will reduce the Relevant Salary Packaging Balance.
18. The Employee acknowledges that if packaging a novated lease of a motor vehicle, a fuel card must be packaged either directly through the motor vehicle financier, or with the Bureau Service Provider.

#### **CONFIDENTIALITY AND ACKNOWLEDGEMENT**

19. (a) The terms of this agreement replace all previous agreements between the Employee and the Employer in relation to Salary Packaging Agreements and are to remain confidential between the parties except that the terms may be disclosed:
  - (i) by either party to the Bureau Service Provider; or
  - (ii) if the disclosure is authorised or required under law.
- (b) The terms and conditions agreed between the Employee and the Employer herein relate only to the Employee's Salary Packaging Agreements.
20. (a) It is acknowledged and accepted by the Employee that the Employer is not liable for taxation or any other liabilities, judgments, penalties or outcomes suffered or incurred by the Employee as a result of entering into this agreement and the Salary Packaging Agreements.
- (b) The Employee indemnifies the Employer in respect of any taxation or any other liabilities, judgments, penalties or outcomes that the Employer may suffer or incur as a result of entering into this agreement and the Salary Packaging Agreements.
- (c) It is acknowledged and accepted by the Employee that the Bureau Service Provider is not liable for taxation or any other liabilities, judgments, penalties or outcomes suffered or incurred by the Employee as a result of entering into this agreement and the Salary Packaging Agreements. The acknowledgment and acceptance in this clause does not include taxation or any other liabilities, judgments, penalties or outcomes suffered or incurred by the Employee in connection with any act or omission of the bureau service provider other than in the course of performing its obligations as bureau service provider under the Standing Offer Arrangement or in connection with any negligent or wilful act or omission of the Bureau Service Provider.
21. It is acknowledged and accepted by the Employee that all claims, damages, costs and expenses which may be paid, suffered or incurred by the Employer in respect of the Employee's Salary Packaging Agreement, including FBT liabilities, and Administration Fees will be made good at the Employee's expense and may be deducted from any salary payable by the Employer to the Employee or other monies due or becoming due to the Employee.
22. It is acknowledged and accepted by the Employee that:
  - (a) the Employer and the Bureau Service Provider do not assume any liability as a result of facilitating a payment to a third party, and is not acting as an agent of the Employee; and
  - (b) it is not the Employer's responsibility to inform the Employee regarding the FBT impact of any fringe benefit provided, nor to predict and/or advise Employees of any emerging issues which may give rise to the existence of, or changes in the value of, fringe benefits that may or may not affect the Employee's Salary Packaging Agreements.
23. In accepting this offer to enter into a Salary Packaging Agreement the Employee confirms that the Benefit Items selected for the package are legitimate expense items.

24. In the event of appointment, promotion, assignment, redeployment, transfer or other process to another Queensland Government Department or agency, the Employee –
- (a) shall be subject to any arrangements for salary packaging applying to that department or agency; and
  - (b) undertakes to take all necessary steps to comply with those arrangements;
  - (c) must immediately notify the Bureau Service Provider.
25. In the event of cessation of employment with a Government Agency that participates in the Standing Offer Arrangement, the Employee will immediately notify the Bureau Service Provider.

#### **PARTICIPATION OBLIGATION AND CESSATION**

26. The Employee is under no obligation to participate in a Salary Packaging Agreement, and entered into this agreement of his or her own free will.
- 26A. Where the Employee elects to forego a portion of salary in order to receive the Benefit Items, the Employee must, prior to commencing such arrangements, enter into a Salary Packaging Agreement.
- 26B. (a) The Employee may give the Bureau Service Provider a request to transition between Bureau Service Providers from the start of a FBT Year during the period from and including 15 January to and including 15 February immediately preceding the start of the FBT Year. The QGCPO, at its entire discretion, reserves the right to amend the above dates as required.
- (b) The Employer must allow the Employee to transition between Bureau Service Providers unless the Employer has elected to use a particular Bureau Service Provider and the Employee requests to transition to a Bureau Service Provider other than that particular Bureau Service Provider.
- (c) The Employee must pay any outstanding FBT liability to the Bureau Service Provider before transitioning to the alternative Bureau Service Provider.
- (d) If an Employee transfers or is seconded to a Queensland Government department or agency which has elected to use a particular Bureau Service Provider but the Employee has Salary Packaging Agreements on foot with another Bureau Service Provider, the Employee must transition to the particular Bureau Service Provider at the time of the transfer or secondment. The particular Bureau Service Provider may delay acceptance of any salary packaging deductions from the Employer in relation to the Employee until the provisions of clause 8 have been met.
- (e) For the avoidance of doubt, this agreement stays on foot when an Employee transfers or is seconded to another Queensland Government department or agency which is part of the State of Queensland. If the Employee transfers or is seconded to another Queensland Government agency which is not part of the State of Queensland, the Employer may assign its rights under this agreement to that agency and, if required by the Employer or that agency, the Employee must enter into a deed of assignment or novation containing terms required by the Employer or that agency or enter into a new Participation Agreement with that agency.

27. (a) The Employee may elect at any time to cease a Salary Packaging Agreement by giving written notice to the Bureau Service Provider. The period of notice will be the period provided for in the Employee's relevant Certified Agreement, or if no period is provided for, then at least 21 days.
- (b) The Employee may be able to recommence their Salary Packaging Agreement. However, without limiting clause 1A(a), if the Employee is ceasing and recommencing their Salary Packaging Agreement within the same FBT Year, then the Salary Packaging Agreement must be recommenced with the same Bureau Service Provider. For the avoidance of doubt, the Employee cannot cease their Salary Packaging Agreement with one Bureau Service Provider and commence a Salary Packaging Agreement (whether in relation to the same or different Benefit Items) with a different Bureau Service Provider within the same FBT Year.
28. The Relevant Salary Packaging Balance present on termination or cessation of participation in the Salary Package Agreement cannot be taken by the Employee as a cash payment. Such balance must be utilized for Benefit Items or be returned to payroll as soon as practicable by the Trustee thereafter such event on the basis that an equivalent sum will be paid by the Employer as salary and taxed accordingly.
29. If the Salary Packaging Agreement has terminated or otherwise ended, the Employee may recommence their Salary Packaging Agreement only with the agreement of the Employer, but may only transition to another Bureau Service Provider as set out in clause 26B.
- 29A. The Employer may, on the Bureau Service Provider's request or otherwise, suspend this agreement and all Salary Packaging Agreements under this clause if the Employee fails to make an arrangement under clause 5(c)(iv) or fails to repay FBT liability in accordance with an arrangement made under clause 5(c)(iv). The Employer may suspend this agreement and all Salary Packaging Agreements for a period of up to three months by giving at least three months' notice in writing of the suspension to the Employee. During the suspension the Employer will suspend:
- (a) payments of Relevant Salary Packaging Amounts under clause 2(a); and/or
- (b) provision of salary packaging fringe benefits.
30. The Employer may at any time without reason terminate this agreement by giving written notice to the Employee. The period of notice will be the period provided in the Employee's relevant Certified Agreement, or if no period is provided for, then at least 21 days. The Employee will not be able to continue participation in the Salary Packaging Agreements after the agreement is brought to an end under this clause unless the Employee has entered into a new Salary Packaging Agreement with the agreement of the Employer.
31. The Employer may terminate –
- (a) a novated lease; and
- (b) that part of this agreement which relates to a novated lease,
- at any time without reason by giving written notice to the Employee. The period of notice will be the period provided for in the Employee's relevant Certified Agreement, or if no period is provided for, then at least 21 days.
- 31A. Termination of the Salary Packaging Agreement for any reason does not effect any obligation of the Employee, or claim of the Employer or Bureau Service Provider, arising on or before termination or which is otherwise capable of having future operation, including any obligation to pay any amount to the Employer or Bureau Service Provider arising on or before termination of the Salary Packaging Agreement or under any indemnity at any time.



## VARIATION

32. (a) The Employee and the Bureau Service Provider acknowledge that the Employer has a unilateral right to vary the terms and conditions of this agreement; and
- (b) Such variations will take effect from the date specified in the variation, being a date not less than 5 business days after the variation details are published on the Queensland Government Marketplace home page: [www.qgm.qld.gov.au](http://www.qgm.qld.gov.au) under 'Supply arrangements & standard conditions', 'List of common use arrangements', 'SOA QGCPO 250/10 Salary Packaging Bureau Services'.

## INTERPRETATION

33. In this Agreement, unless the context otherwise indicates –

**"Administration Fee"** means the fees to be charged from time to time as detailed in clause 15, by the Bureau Service Provider for administering salary packaging payments.

**"ATO"** means the Australian Taxation Office.

**"Benefit Items"** means benefits permitted by the Employer to be paid for by the Employer in lieu of salary.

**"Bureau Service Provider"** means any person, business, corporation or other entity which enters into the Standing Offer Arrangement with the State of Queensland to be a provider of salary packaging services for Queensland Government departments and agencies.

**"Business day"** means a day other than a Saturday, Sunday or public holiday in Brisbane.

**"Certified Agreement"** means an agreement made in accordance with Chapter 6 of the *Industrial Relations Act 1999 (Qld)* or *Part 2-4 of the Fair Work Act 2009 (Cth)*.

**"JAG"** means the Department of Justice and Attorney-General or other department or agency responsible for whole-of-Government industrial relations.

**"FBT"** means Fringe Benefits Tax.

**"FBT exemption cap"** means a capped FBT exemption which allows for concessional FBT treatment under the respective provisions of the *Fringe Benefits Tax Assessment Act 1986* and includes those FBT exemption caps for public hospitals (currently \$17,000 grossed-up), ambulance services (currently \$17,000 grossed-up), and Legal Aid Queensland (currently \$30,000 grossed-up).

**"FBT Year"** means each year beginning on 1 April.

**"GUTV"** means grossed up taxable value.

**"Non-salary packaging fringe benefits"** means any fringe benefit that the Employer provides or result from means other than via a Salary Packaging Agreement administered by the Bureau Service Provider. Non-salary packaging fringe benefits may include, but are not limited to, home garaging of a pool car, private use of a work car, housing assistance, remote area holiday travel, living away from home allowances and salary overpayment loan fringe benefits.

**"QGCPO"** means that part of the Department of Public Works known as Queensland Government Chief Procurement Office (previously called Queensland Purchasing) or other department or agency responsible for whole-of-Government procurement.

**"Relevant Salary Packaging Amount"** means the amount which the Employer is to contribute into the Trust Account for the Employee to participate in salary packaging.

**"Relevant Salary Packaging Balance"** means the aggregate of Relevant Salary Packaging Amounts within the Trust Account from time to time in relation to the Employee (reduced by amounts paid out to provide benefits to the Employee or otherwise reduced upon return to the Employer or otherwise adjusted as contemplated by this Agreement).

“Required information” has the meaning defined in clause 5(k).

“Salary Packaging Agreement” means an agreement or arrangement under which the Employee agrees to take, as Benefit Items, amounts which the Employee might otherwise have taken as salary.

“Salary packaging fringe benefits” means those fringe benefits that are provided via the Salary Packaging Agreements administered by the Bureau Service Providers.

“Trust Account” means the trust account held by the Trustee for the purpose of salary packaging for the Employee.

“SOA Management Fees” means parts of the administration fees charged by a Bureau Service Provider which are payable to the QGCPO and the Employer under the Standing Offer Arrangement.

“Standing Offer Arrangement” means Standing Offer Arrangement SOA QGCPO 250/10, as amended, let by the QGCPO to the Bureau Service Provider.

“Trustee” means the Trustee to whom the Employer shall from time to time make the payments contemplated by this Deed.

“Total salary” ordinarily means the total gross remuneration including salaries, wages and permanent allowances but excluding overtime, however is subject to any provisions to the contrary as contained in a certified agreement or ruling issued under part 3 of chapter 3 of the *Public Service Act 2008*.

“Taxation legislation” means the Income Tax Assessment Act 1936, the Income Tax Assessment Act 1997, the Taxation Administration Act 1953, the Fringe Benefits Tax Assessment Act 1986 and the A New Tax System (Goods and Services) Act 1999 and any other relevant taxation legislation enacted from time to time. References to any statute include that state as amended or substituted from time to time and any regulations made pursuant to the statute.

**EMPLOYEE**

I have read and understood and accept the offer of salary packaging on the terms and conditions herein.

Name.....  
(please print)

Signed..... Date:...../...../.....

Signed for and on behalf of the Employer by .....  
Kylie Pashen  
[insert name of the person signing]  
a duly authorised person.

Title..... Customer Service Manager – Administration, RemServ

Signed.....  
..... Date:...../...../.....