

**E3 STAFF SALARY SACRIFICES****PURPOSE**

A policy which provides for all employees to reduce their salary and obtain certain benefits, which are not subject to Fringe Benefits Tax (FBT).

**POLICY**

To allow employees to package their remuneration more effectively. Offering salary packaging will make the Shire of Irwin more attractive to present and prospective employees. The items are limited to those used primarily for work-related use and are exempt from FBT.

Guidelines:

1. The following items will be available for salary sacrifice packaging by staff:
  - i) Superannuation
  - ii) Portable electronic device – one item per employee per year (including laptops, iPads/tablet, mobile phone)
  - iii) Leisure Centre memberships (under \$500)
  
2. Items that require the Shire to incur expenditure to purchase are subject to the following:
  - i) Minimum period of employment of 12 months
  - ii) Maximum time to repay is 12 months
  - iii) Must be covered by annual / long service leave accrued at time of agreement

*Date of Last Amendment – 27 June 2017*

*(reviewed 27 June 2017 Minute 140617)*