



Health and Wellbeing Payment Reimbursement Policy

Office of Industrial Relations
and Workforce Strategy

August 2023

DOCUMENT CONTROL

Prepared for	ACT Public Service Directorates and Agencies
Document owner	Office of Industrial Relations and Workforce Strategy
File name	Health and Wellbeing Payment Reimbursement Policy
Version	1
Final	1

Revision

This policy will be reviewed every 3 years or more frequently following major changes to business operations and/or priorities.

Revision	Description	Date	Author
0.1	Draft version to cover all ACTPS employees	May 2023	Office of Industrial Relations and Workforce Strategy
1	Final version	August 2023	Office of Industrial Relations and Workforce Strategy

Authorisation

Michael Young
A/g Deputy Director-General
Office of Industrial Relations and Workforce Strategy
Chief Minister, Treasury and Economic Development Directorate
On behalf of the Head of Service
10 August 2023

CONTENTS

Introduction 4

Eligibility 4

Approved Health and Wellbeing Items 4

Excluded Items 5

Making a Claim 6

Non-Compliance with Policy..... 6

Attachment A (applicable Enterprise Agreements)..... 8

Attachment B (receipt example)10

Introduction

The ACTPS is committed to promoting and maintaining a healthy and productive workforce.

In recognition of this, where available under the relevant ACTPS enterprise agreement, all employees who undertake – in their own time – health promotion activities will be reimbursed an amount not exceeding \$100 per Fringe Benefit Tax (FBT) year (1 April – 31 March) in accordance with this policy.

Eligibility

Permanent and temporary employees, who have completed at least 6 months of continuous service with the ACTPS, are eligible to claim the reimbursement payment. Casual employees and executives are not eligible for this reimbursement.

Claims must be made for an eligible employee's personal use, and not for third parties (e.g. family members).

NOTE: The health and wellbeing reimbursement is included in the proposed 2023 Enterprise Agreements for all ACTPS directorate employees, and will therefore only be available to employees in directorates new to the scheme when the agreement for their relevant classification is approved by the Fair Work Commission.

If you are unsure if this applies to you, please review **Attachment A** or your current Enterprise Agreement available on the ACTPS Employment Portal ([Enterprise Agreements](#)) or contact your directorate HR team.

Approved Health and Wellbeing Items

Approved health and wellbeing items include preventative activities or therapies, which are generally accepted as improving health, fitness, or wellbeing.

The health and wellbeing items must have a value below the minor benefits threshold of \$300, Goods and Services Tax (GST) inclusive. **For clarity, the total price of the item/s cannot be \$300 or more and must be less (i.e. \$299 would meet the criteria).**

The below items are considered as FBT exempt, and therefore would be approved for reimbursement for an amount not exceeding \$100 per FBT year.

- Sporting team uniforms
- Runners/sports related footwear
- Clothing – gym, swimming, and cycling gear
- Fitness equipment – exercise bikes, soccer balls, yoga mats, fitness monitors (eg. Fitbits and Heart Rate Monitors etc.)
- Bone density testing
- Stress management programs
- Weight loss programs – counselling and support groups only, excludes food and nutritional supplements
- Quit smoking programs
- Homeopathy
- Foot massager, massage gun, or similar item

The \$100 per FBT year can be inclusive or exclusive of Goods and Services Tax (GST). Employees are responsible when making a claim to choose the appropriate option i.e. the amount is inclusive or exclusive of GST.

Excluded Items

The below items are considered excluded from the health and wellbeing reimbursement payment as they are either outside the reimbursement scope or are considered entertainment by way of recreation and are therefore not exempt from FBT.

- Swimming pool entry fees
- Personal training facilitated by gyms and/or other arrangements
- Exercise classes – provided by the ACTPS or externally (e.g., yoga, pilates, body-fit, meditation, bootcamp)
- Gym memberships
- Therapeutic massage
- Sports registration fees (e.g., baseball or football player registration)
- Race registration (e.g., marathon, fun run)
- Partially or non-motorised micro-mobility devices (e.g. e-bike, non-motorised scooter or skateboard)
- Headphones
- Prescription and non-prescription glasses, sunglasses, or spectacles
- Workstation equipment (i.e. desk or desk chair)
- Non-sporting shoes (i.e. dress shoes, sandals)
- Fully motorised personal mobility equipment (i.e. electric scooter or electric skateboard)
- Mobile phones
- Food and nutritional supplements
- Art and craft classes
- MyWay cards
- Prescription medication
- Visits to their general practitioner
- Health insurance premiums
- Items that have already been claimed or are intending to be claimed as a work expense via the ATO or via a private health fund, or from more than one ACTPS Directorate within the same FBT year.

Example of a receipt that is recognised as a tax invoice (inclusive GST) is provided at **Attachment B**.

Making a Claim

1. Submitting Form via OneGov Service Centre

To make a claim, employees are required to complete a Health and Wellbeing Reimbursement form available on the OneGov Service Centre. [Health & Wellbeing Reimbursement Form](#)

Payment of eligible expenses will be subject to the original tax invoice(s) being submitted alongside the form. The tax invoice(s) must be provided as proof of purchase and clearly display the item(s) to support the claim.

Claims are made per FBT year (from 1 April to 31 March). The tax invoice must be within the FBT year the claim is for. Photocopies of bank statements will not be accepted as proof of purchase.

Only one claim can be made in an FBT year rather than multiple claims that add up to \$100. Therefore, it is recommended that tax invoices be retained by employees until the total reimbursement amount is met. Employees can claim multiple items under a single claim, but reimbursement will not exceed \$100.

To allow time for Payroll Services processing, **all claims must be approved and received by Payroll Services no later than close of business on 7 March each year.**

When making a claim, employees are responsible for confirming whether the amount is inclusive or exclusive of GST.

2. Form Approved by Financial Delegate

On completion, this form will be submitted to the appropriate delegate for approval before being provided to Payroll Services for reimbursement. Please refer to your directorate financial delegations to determine appropriate delegate.

The financial delegate has an obligation to check the details entered on the request to ensure the information provided aligns with the health and wellbeing reimbursement policy. If required, the financial delegate can contact payroll to confirm that the requesting employee has not already received the reimbursement for the respective FBT period.

Further, the financial delegate should query applications if they are of the belief that it may be for a third party rather than the applicant or deny an application if the employee has already made a claim for this FBT year.

3. Receiving Reimbursement

Reimbursements are reported on employees' fortnightly payslips. Reimbursements are not allowances and cannot be reported as such on employee tax returns at the year end. Reimbursements will be paid into an employee bank account alongside fortnightly pay.

4. Record Keeping

Applicants are advised to keep a copy of the original tax invoice(s) and any related correspondence. Arbitrary reporting and auditing on reimbursements may be conducted.

Non-Compliance with Policy

Employee's may be subject to disciplinary processes for serious misconduct (up to summary dismissal for fraud) if they do not comply with the requirements in this policy, including:

- Claiming a reimbursement for usage by a third-party
- Approving a reimbursement outside the scope of this policy

- Providing a fraudulent, doctored, or misleading receipt/tax invoice
- Claiming a returned good or service, or returning the good or service you have claimed under this policy (excluding faulty goods)
- Twice claiming a reimbursement for the good or service via other methods, such as seeking to also claim the good or service as a work expense via the ATO or via a private health fund, or from more than one ACTPS Directorate within the same FBT year.

Attachment A – Applicable Enterprise Agreements

2021 – 2022 Enterprise Agreements

Instrument	Section	Directorate	Application/Exclusions
ACT Public Sector Administrative and Related Classifications Enterprise Agreement 2021-2022	O2	CMTEDD	Excludes Shared Services, however currently applied under policy to Shared Services.
	Q5	EPSDD	
	S2	Elections ACT	
	V3	JACS	Excludes Office of the Director of Public Prosecutions
	W6	Office of the Director of Public Prosecutions	
ACT Public Sector Health Professional Enterprise Agreement 2021-2022	S3	JACS	
ACT Public Sector Legal Professionals Enterprise Agreement 2021-2022	N13	Office of the Director of Public Prosecutions	Applies to legal professionals employed within the Office of the DPP encompassing employees classified as Prosecutors, Para Legal and Graduate Legal Officers.
	O10	ACT Government Solicitor	Applies to legal professionals employed within the ACTGS which have been admitted as an Australian Legal practitioner.
	P9	Parliamentary Counsel's Office	Applies to legal professionals employed within the PCO only.
	Q6	EPSDD	Applies to legal professionals employed in EPSDD.
	Q20	Health Directorate	Applies to legal professionals employed in the Health Directorate
	R10	ACT Courts and Tribunals	
ACT Public Sector Technical and Other Professional Enterprise Agreement 2021-2022	P4	EPSDD	
	S3	JACS	Excludes Office of the DPP
ACT Legislative Assembly Members' Staff Enterprise Agreement 2021-2022	C14	ACT Legislative Assembly Members' Staff	Reimbursement of \$200
ACT Public Sector Correctional Officers Enterprise Agreement 2021-2022	M4	ACT Corrective Services	Applies to all Correctional Officers

2023 – 2026 Enterprise Agreements

ACT Public Sector Infrastructure Services Agreement 2023-2026	C18	All	Active
ACT Public Sector Education Directorate Teaching Staff Enterprise Agreement 2023-2026	C18	Education	Active
ACT Public Sector Office of the Legislative Assembly Enterprise Agreement 2023-2026	C18 & M6	Office of the Legislative Assembly	Active [Reimbursement of \$250]
ACT Public Sector Administrative and Related Classifications Enterprise Agreement 2023-2026	C18	All	Confirmed on approval from Fair Work Commission

Attachment B – Example of Tax Invoice



Factory Store
Canberra
DFD Canberra
337 Canberra Ave
Fyshwick / ACT 2608
Telephone: (02) 6280 6040

Tax Invoice
TAX INVOICE

SKU	Line	Colour	Size	Qty	Total
863762-001	863762	00 BLACK/WHITE	8		
NIKE AIR ZOOM VAPOR 12				1	\$110.00
Due (including \$10.00 GST)					\$110.00
Payment Cash					\$110.00
Change					\$0.00
Total no. of units					1
Your Cashier was Lashon					
Thu 28 Feb 2019 4:46PM			02/200602000559		
Trans No. Reg 02/05053					
Retain Receipt for Returns					
Receipt No. 0327-9269-0002					
					
032792690002					

The above meets the requirements of a tax invoice. It has the wording “Tax Invoice” printed on the receipt, but it does not state the ABN. If there is any doubt a search can be completed to confirm if the supplier is registered for GST. There is also a line that says ‘Due (including \$10.00 GST)’.



Office of Industrial Relations and Workforce
Strategy

August 2023