



Application for Waiver of Overpayment

Under the provisions of the Enterprise Agreement, where the Head of Service (or delegate) has determined that an overpayment has occurred, it is a requirement that consideration be given to waiving all or part of the overpayment in accordance with section 131 of the *Financial Management Act 1996*.

An overpayment is considered a debt to the Territory. The general expectation is that all debts will be repaid to the Territory. Waivers may be granted in exception compelling circumstances, which may include but are not limited to:

- hardship;
- that it would be unreasonable for the employee to repay the debt because of the circumstances under which the debt arose;
- other exceptional circumstances such as instances where the employee is affected by family or domestic violence, health issues or other personal matters.

The form is used to apply for a waiver of an overpayment and must be **signed by the applicant, supervisor and the financial delegate**.

Please note that the waiver or partial waiver of an overpayment debt may attract Fringe Benefits Tax (FBT) liability for the Territory and impact your reportable income. For more information on this, please see the Tax Implications for Salary Overpayments factsheet.

The completed form will be sent to:

- relevant Director General, Chief Executive Officer or Statutory Office Holder as delegated by the Treasurer for overpayment amounts of up to \$19,999;
- relevant Director General, Chief Executive Officer or Statutory Office Holder as delegated by the Treasurer and the Under-Treasurer for overpayment amounts from \$20,000 up to \$49,999; and
- the Treasurer for overpayment amounts from \$50,000 upwards.

Employee to complete			
Family name:		Given names:	
Directorate:		Section:	Tel (work):
Classification:	AGS/Employee number:	Full-time/Part-time:	
Details of the overpayment: Over what period of time was the overpayment made:			
Gross (pre-tax) amount of your overpayment A gross overpayment must be recovered if the overpayment occurred in a different financial year to when it is being recovered.			\$
Net (after tax) amount totals A net overpayment is recoverable if the overpaid monies are being recovered in the same financial year in which the overpayment occurred.			\$
Outline how the overpayment occurred:			
Outline the exceptional circumstances that exist which warrant consideration of waiving the overpayment or deferring the time for payment to the Territory (<i>provide necessary information or additional evidence to support the waiver request</i>):			
I am seeking to:	Waive per cent of the overpayment		
	Waive amount of the overpayment		
	<input type="checkbox"/> defer the time for payment to the Territory (include details above)		

If you are only seeking a partial waiver, please complete the Application to Negotiate Recovery of Overpayment form.

I understand that I am seeking a waiver of an overpayment and debt owed to the Territory. The information in this application is correct and accurate.

I understand that the waiver may attract Fringe Benefits Tax (FBT) liability for the Territory and impact my reportable income and other consequences arising from the overpayment.

	Date:
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Directorate comments

Comments:

Application supported? Yes No

Name:	Position Title:
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Signature:	Date:
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Delegate/s of the Treasurer to complete

Is further information needed? Yes No

Application is:	<input type="checkbox"/> Approved	<input type="checkbox"/> Modified and approved	<input type="checkbox"/> Not approved
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Reasons/comments (mandatory if modified/not approved):

Name:	Position Title:
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Signature:	Date:
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