**How do I know if I am living away from home?**

You may be considered to be living away from home if you are employed on a continuing or fixed term contract and have temporarily moved residence (internationally or domestically) in order to undertake employment duties for the University.

**What is a Living Away From Home Allowance (LAFHA)?**

A LAFHA is a fortnightly cash payment that can be provided to assist staff members with additional non-tax deductible expenses incurred as a result of living away from home. A LAFHA can include a component for additional food expenses and a component for additional accommodation expenses.

If you meet the relevant qualifying criteria and are deemed eligible, the University may offer you the opportunity to salary package a LAFHA for up to **12 months from the date you begin Living Away From Home**.

The amount of the LAFHA that can be salary sacrificed is as follows:

\[
\text{LAFHA} = \text{Food Component} + \text{Accommodation Component}
\]

- **Food Component** - The food component of the LAFHA is calculated based on the reasonable food component rates less an amount considered to be the normal home food consumption costs. These amounts are determined annually by the Australian Tax Office (ATO) and may be subject to change.

- **Accommodation Component** - The accommodation component will be based on the actual accommodation costs incurred while you are living away from home.

**How will I know if I am eligible?**

The following checklist has been developed to assist in determining your eligibility for a LAFHA. Please complete the next two pages, obtain your supervisor’s signature and return the form to HR Operations for assessment.

**What happens next?**

If you are deemed eligible to receive a LAFHA, you will be forwarded a Salary Packaging Application for you to complete and return to HR Operations.

The Salary Packaging Application will be pre-populated by HR Operations with the value of the food component. This will be calculated according to the information you provided in Section 3 of the following LAFHA checklist and the relevant ATO rates.

**Other important information you should be aware of:**

1. **Administration Fee**
   An administration fee of $20 per fortnight will be charged for the salary packaging of a LAFHA to cover the administration and compliance costs of providing this non-standard benefit. This fee may be varied by the University from time to time.

2. **Financial advice**
   You are strongly advised to obtain financial advice from an independent financial advisor prior to considering the University’s offer to enter into any salary packaging arrangements.

**Changes to the Living Away From Home Allowance**

Effective from 1 October 2012 the Fringe Benefits Tax Assessment Act 1986 has been amended to limit the concessional tax treatment of Living Away From Home Allowances.

As such, the qualifying criteria for a staff member to be deemed eligible to salary package a LAFHA have changed effective from this date. The following checklist and subsequent salary packaging application form have been updated in line with the amendments.

For any questions in relation to Living Away From Home Allowances please contact salli.treweek@monash.edu
If you have temporarily relocated from your usual place of residence to undertake employment with the University and continue to maintain your usual place of residence in Australia, you may be eligible to salary package a Living Away from Home Allowance (LAFHA).

This checklist will assist in determining your eligibility.

Please note that the University’s offer to salary package a LAFHA is only available for a maximum period of 12 months from the date you commence living away from home.

### SECTION 1 – STAFF MEMBER’S DETAILS

<table>
<thead>
<tr>
<th>Family Name</th>
<th>Given Name(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Number</td>
<td>Contact Tel. No</td>
</tr>
</tbody>
</table>

### SECTION 2 – LIVING AWAY FROM HOME CHECKLIST

What is the reason for your temporary relocation? ___________________________________________________________

Please complete the following questions by indicating Yes or No

1. Are you employed on a continuing or fixed term contract?  □ Yes  □ No

2. Are you required to temporarily relocate from your home where you normally reside as a result of your employment with the University?  □ Yes  □ No

3. Will your temporary relocation be for a period over 21 days?  □ Yes  □ No

4. Do you and/or your spouse own or rent a home where you normally reside?  □ Yes  □ No

5. Will your home continue to be available for your immediate use and enjoyment during the period you are living away from home?  □ Yes  □ No
   i.e. The property will not be rented or sub-let while you are living away from home

6. Will you return to your normal place of residence after the conclusion of your temporary assignment?  □ Yes  □ No

7. Will you be renting a residence closer to your temporary work location?  □ Yes  □ No

8. Is the distance between your normal place of residence and the location of your temporary residence at least 75km?  □ Yes  □ No

9. Will you be able to substantiate1 your temporary rental accommodation expenses?  □ Yes  □ No

1Substantiation requirements – Prior to the end of the relevant FBT year (31 March) you will be required to provide HR Operations with documentary evidence of the rental expense incurred for your temporary residence for the full period you are salary sacrificing a LAFHA.

Acceptable documentary evidence includes actual receipts, credit card statements or bank statements. Alternatively, you can complete a declaration form confirming your accommodation expenses. HR Operations will contact the LAFHA recipients closer to the end of the FBT year to request substantiation or a signed declaration form. Please note that where a declaration is used, you will be required by the Australian Taxation Office to retain documentary evidence of your rental expenses for a period of 5 years from the declaration date. If the documentary evidence is provided directly to HR Operations there is no requirement to retain these documents.

If you have answered Yes to all of the questions above you may be eligible to salary package a Living Away From Home Allowance.

Please complete Sections 3, 4 and 5 on the next page and return to HR Operations for assessment.
SECTION 3 – ADDITIONAL INFORMATION FOR CALCULATING THE LAFHA

To assist in calculating the value of the food component of the LAFHA, please provide the following information:

<table>
<thead>
<tr>
<th>Period of temporary relocation</th>
<th>Start date:</th>
<th>End date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Family members living with you in the temporary residence²</th>
<th>No. of adults:</th>
<th>No. of children³</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

² When submitting this form please advise HR Operations if your accompanying family will not be living in the temporary residence for the full period indicated above.
³ For LAFHA purposes, a “child” is defined as under 12 years of age at the commencement of the FBT year (ie 1 April)

SECTION 4 – DECLARATION BY STAFF MEMBER

1. I declare that I have completed the above checklist and that the responses provided are a true and correct reflection of my current circumstances.
2. I acknowledge that completion of the above checklist does not automatically entitle me to a LAFHA salary packaging arrangement.
3. I understand that I am required to provide documentary evidence or an approved declaration of my accommodation expenses to HR Operations prior to the end of the applicable FBT year (31 March).
4. I acknowledge that the University has advised me to seek independent financial advice before considering the University’s offer to enter into this salary packaging arrangement.
5. I acknowledge that the University will charge an administration fee of $20.00 per fortnight for the processing of this non-standard benefit and that this fee may be varied by the University from time to time.
6. I understand that if my employment circumstances change such that I no longer qualify as living away from home, I must notify HR Operations immediately and any salary packaging arrangement for a LAFHA will cease as at the date my circumstances changed.

Staff member’s signature

[signature]

Date ______/_____/______

SECTION 5 – CONFIRMATION BY SUPERVISOR

I acknowledge that this checklist has been completed in accordance with the Department’s understanding of the circumstances of the above named employee.

Supervisor’s signature

[signature]

Date ______/_____/______

Supervisor’s Name

[signature]

Contact Tel. No ________

Position

FOR HR OPERATIONS OFFICE USE ONLY

☐ ELIGIBLE

☐ NOT ELIGIBLE

Checked by

Date Checked ______/_____/______

Forward Salary Packaging Form

[Yes/No]

Date Sent ______/_____/______

For assistance please contact salli.treweek@moash.edu

Completed forms to be emailed to salli.treweek@monash.edu

Monash HR Privacy collection statement is located at: http://privacy.monash.edu/guidelines/collection-personal-information.html#hr

LAHFA Information Sheet and Checklist

Last updated: February 2013