





Meal Entertainment Reference Guide

How do I start salary packaging Meal Entertainment?

- + Apply for an [EML Meal Entertainment Card](#)
Please note that EML charge a \$5.50 account keeping fee on the 15th of each month for each card benefit
- + Upload your meal entertainment receipt/s in the MySalPack app, available in the app store or [online](#)

Contact us

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Meal entertainment is expenditure on:

- (a) entertainment by way of food and drink or
- (b) accommodation or travel in connection with, or for the purpose of facilitating, entertainment by way of food and drink.

NB: Food and drink consumed by the employee alone and/or food and drink consumed during work time or overtime on the employer's premises is not meal entertainment.

Examples of Meal Entertainment

- ✓ Food provided in a social setting e.g. hotel restaurant, café, coffee shop, etc.
- ✓ Professional catering costs for private functions e.g. weddings, 21st birthday parties, etc.
- ✓ Accommodation or travel "in connection with or for the purpose of facilitating meal entertainment" e.g. taxi charges, overnight stay in the city only if it is associated with the meal
- ✓ Purchase of food and drink for a party, BBQ that you are self-catering for (Declaration and original receipts required)
- ✓ Drinks/food while on holidays
- ✓ Food/drinks for two or more people

Examples of Non Meal Entertainment

- ✗ Takeaway/drive thru
- ✗ Home delivery meals for immediate consumption
- ✗ Home delivery of frozen or pre-prepared meals
- ✗ Meals for one
- ✗ Meals costing less than \$15.00
- ✗ Drinks only
- ✗ Weekends away or holiday accommodation
- ✗ Tickets to events, movies, or sporting events
- ✗ Food consumed at movies, theme parks, airlines or sports events
- ✗ Parking and petrol costs

Examples of Acceptable Meal Card Purchases

- ✓ Purchase of food and drink only
- ✓ Meals over \$15.00
- ✓ Food/drink for two or more
- ✓ Food provided in a social setting e.g. hotel restaurant, café, coffee shop, etc.
- ✗ Vending machine purchases are not considered as meal entertainment
- ✗ Parking and petrol costs are not allowable for meal entertainment expenses
- ✗ Unauthorised use of the Meal Entertainment card is subject to audit

Merchant Blocks

Merchant blocks are being implemented by the Ministry of Health to restrict payments on your card that don't meet the definition of the meal entertainment; however, these blocks will not be effective in all circumstances and so please note that you remain responsible for ensuring your card is used only for eligible meal entertainment expenses.

How much can I claim for meal entertainment

You can package \$2,650 each FBT year. The Meal Entertainment cap is in addition to the existing salary packaging cap limit for everyday living expenses (for example, mortgage or rent).

Further information can be found in the [NSW Health Salary Packaging Policy \(PD2018_044\)](#), under 6.16: Meal Entertainment Expenses