

Meal Entertainment Reference Guide

How do I start salary packaging Meal Entertainment?

- + Apply for a Meal Entertainment Card, simply contact us to get started
Please note fees vary between employers, contact us to find out fees applicable for you.
- + Upload your meal entertainment receipt/s in the MySalPack app, available in the app store or [online](#)
- + Complete the [Meal Entertainment Claim Form](#) and attach your receipts

Meal entertainment is expenditure on:

- (a) entertainment by way of food and drink or
- (b) accommodation 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.

- ! The Australian Tax Office has temporarily allowed take away meals & home delivered meals to be considered as meal entertainment for the 2021-22 FBT year – please see <https://salarypackagingplus.com.au/mealentertainment> for more information.

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.
- ✓ 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
- ✓ Weekends away or holiday accommodation

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
- ✗ Tickets to events, movies, or sporting events
- ✗ Food consumed at movies, theme parks, airlines or sports events
- ✗ Parking and petrol costs
- ✗ EFTPOS receipts only
- ✗ Groceries, unless self-catered function

Contact us

- ☎ 1300 408 046
- ✉ customersupport@salarypackagingplus.com.au
- 🌐 www.salarypackagingplus.com.au
- ✉ PO Box 7066, Melbourne VIC 3004

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

How much can I claim for meal entertainment?

Depending on your employer, you may be able to package up to \$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).