

# Meal Entertainment Reference Guide

## How do I start salary packaging Meal Entertainment?

1. Apply for a [Meal Entertainment Card](#)  
- Please note fees vary between employers, contact us to find out fees applicable for you.
2. Complete the [Meal Entertainment Claim Form](#)
3. Upload your meal entertainment receipt/s to [MyKiosk](#) under the Claim Meal Entertainment section

### 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 ATO has temporarily allowed take away meals & home delivered meals to be considered as meal entertainment for the 2020-2021 FBT year if the establishment previously had a dine-in option – contact us for more information.

## Get in Touch

### We'd love to hear from you

If you have a question about this form, or any of your Salary Packaging Employee Benefits:

-  1300 408 046
-  [customersupport@salarypackagingplus.com.au](mailto:customersupport@salarypackagingplus.com.au)
-  [www.salarypackagingplus.com.au](http://www.salarypackagingplus.com.au)
-  PO Box 7066, Melbourne VIC 3004

## 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 "in connection with or for the purpose of facilitating meal entertainment" e.g. 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
- 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

## 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).