



# Emergency assistance for your employees

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With parts of Australia currently experiencing drought, bushfires and other severe weather events, tax is the last thing on your mind when lending a hand to your affected workers. But did you know that certain benefits you provide to your employees by way of emergency assistance are exempt from fringe benefits tax (FBT)?

Normally, providing your employees or their associates with benefits, such as accommodation or transport, are considered to be fringe benefits. However, in emergency situations, providing immediate relief to employees who are affected (or potentially affected) may be exempt from FBT.

The assistance you provide to employees is exempt from FBT when it is

- first aid or other emergency health care
- emergency meals, food supplies, clothing, accommodation, transport or household goods
- temporary repairs
- any similar matter.

Emergencies don't just include natural disasters; exemptions also apply where your employee has been affected by an accident, serious illness, armed conflicts, civil disturbances or any similar event.

There are specific requirements when providing health care. The exemption only applies to health care provided

- by an employee of yours (or of a related company)
- on your premises (or those of a related company)
- at or near an employee's worksite.

For example, the exemption would not apply if you pay for an accident victim's medical or hospital bills, but would apply to emergency treatment by a company doctor at the accident site.

Long-term benefits – such as providing a new house or car to replace one destroyed as a result of an emergency – are not exempt from FBT.

If you or your business is affected by a disaster, we have a dedicated hotline, **1800 806 218**, to help you get your tax back on track when the immediate emergency has passed.

Don't worry about your tax affairs right away; we'll help you sort them out later on after you have dealt with more immediate problems.

### See also:

- [Fringe benefits tax - a guide for employers - Chapter 20 - Fringe benefits tax exempt benefits \(/law/view/document?DocID=SAV/FBTGEMP/00021&PiT=99991231235958\)](#). (see 'Emergency assistance' under 20.8 Other exemptions)
- [Dealing with disasters \(/General/Dealing-with-disasters/\)](#).

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## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.