APPENDIX A. GUIDANCE INFORMATION

Under provisions of the <u>Government Employees' Housing Act 1964</u> and upon application from the Director General, the <u>GROH Division</u> of the Department of Communities provides accommodation in selected regional areas for Department employees.

Accommodation is not provided to employees in the localities of Bunbury and Mandurah or within a 35 kilometre radius of these centres.

An employee working less than 0.5 FTE may be considered for accommodation on a conditional tenancy basis, depending on availability.

For employees located in non-remote locations (refer <u>Fringe Benefit Tax</u> <u>Assessment Act 1986</u>, section 58ZC and section 140 Eligible Urban Areas) the Department will incur fringe benefit tax resulting from employer-provided accommodation. Employees will have a Reportable Fringe Benefit Amount on their annual Payment Summary. It is the employee's responsibility to seek appropriate financial advice regarding the impact of employer-provided accommodation on fringe benefit tax, income tax assessment, salary packaging and any other relevant matters.

While accommodation is primarily provided for employees deployed to a regional location, it may be provided to an employee appointed locally, where such an appointment meets identified Department business needs and does not incur additional costs. This may occur in situations where the Department is experiencing difficulty attracting and retaining staff, which impacts on the delivery of its core business.

Accommodation may also be provided to locally appointed staff on a temporary basis to meet emergency situations.

Employees on extended leave without pay are not entitled to subsidised GROH accommodation and are usually required to vacate GROH accommodation prior to leave commencing. Extended periods of leave without pay, means periods of leave that exceeds 20 days (this does not include unpaid sick leave or parental leave where the employee will return to work).

Multiple periods of leave without pay punctuated by short periods of attendance will be considered to be a single, extended period of leave without pay.

Tenants no longer employed by the Department are required to vacate allocated accommodation.

Employees considering purchasing a property in their deployed locations are advised to seek clarification on their eligibility for GROH housing from <u>Housing</u> and Transport Services.