Academic Study Leave

Reasonable expenses claimed as per the section on Allowances/Per Diems above will not be subject to PAYG withholding where the employee is travelling. However if the academic intends to spend a long period of time interstate or overseas the Commissioner may determine that he/she is living away from home or changing his/her usual place of employment. If the academic is not travelling or LAFH then the allowance will be subject to PAYG withholding. Where the academic is LAFH the allowance will be subject to FBT. Please refer to Chapter 4 Section 4.7, which outlines when an employee will be living away from home. Whether an employee is travelling, changing usual place of residence or LAFH will depend on the facts in each circumstance.