

Employment Information

Introduction

At Generocity Church, we believe that "discipleship is our life, leadership is our privilege." Our employment practices reflect this value by creating frameworks that enable our team to lead with "authenticity, integrity and humility" while maintaining excellent professional standards. As we pursue our vision of creating discipleship communities across Australia, proper employment practices ensure we can "use all that God has given us to impact the world for His glory" (1 Peter 4:11).

HR Team and Structure

Employment positions are considered by the GC HR team, which operates with our value of Humble Growth, approaching decisions with careful consideration and prayer. The GC HR team is a delegated sub-committee to the GC Board and is currently made up of our Executive Pastors and at least one other representative from the GC Board.

HR is funded through a portion of the total tithes received to Generocity Church along with amounts dedicated through ministry funds and or grants and other HR specific donations, reflecting our commitment to being "good stewards of the resources and responsibilities God has entrusted to us."

Employment Forms

As part of the onboarding process, the following forms will need to be submitted:

- Tax File Number Declaration:
 - <https://www.ato.gov.au/forms/tfn-declaration/>
- Superannuation standard choice form:

- [https://www.ato.gov.au/Forms/Superannuation-\(super\)-standard-choice-form/](https://www.ato.gov.au/Forms/Superannuation-(super)-standard-choice-form/)
- Employee Details form:
 - Found here: [zz New Employee Details](#)

Onboarding Process

As part of your employment, the following onboarding processes will be followed:

- Supplied with a copy of the following documents;
 - Executed Employment Agreement
 - Job description
 - Workplace Health and Safety policy (part of the GC Handbook)
 - [zz Anti-Discrimination Policy](#)
 - [zz Anti-Harassment Policy](#)
 - Professional development plan
 - [zz Conflicy of Interest Policy](#)
 - Child protection policy including mandatory reporting obligations (part of the GC Handbook)
 - [zz Computer Usage Policy 2025](#)
 - [zz Non Disclosure Agreement Policy](#)
 - [zz Code of Conduct - Paid Staff and Ministerial](#)
- Profile created in our Payroll software
- Profile created inside our Google Workspace account, which will;
 - Create an email address
 - Allow access to Google Drive, Calendar, Docs and all other Google Applications included in our Google Not For Profit subscription
- Be added to relevant Google Workspace user groups (for Drive access, group communication etc)
- Be added to the relevant Google Calendars

General Payroll Information

Superannuation is paid at the guaranteed superannuation rate set by the Australian Tax Office.

Payroll is processed fortnightly. A payroll fortnight finishes on a Friday and payment of wages is processed on the following Monday.

Payslips are emailed to your nominated email address.

You can access all your payslips, view leave balances, apply for leave and update your employment details via the Xero Me App which the HR/Admin Team will invite you too as it pertains to you and your role.

Each employment contract details leave entitlements, but a quick guide to leave entitlements can be found here:

[Quick Guide to Leave Entitlements 2026](#)

Fringe Benefits for Staff

See Taxation Ruling TR 2019/3

Fringe Benefits Tax: Benefits provided to religious practitioners

[https://www.ato.gov.au/law/view/document?LocID="TXR%2FTR20193%2FNAT%2FATO"&PiT=9991231235958](https://www.ato.gov.au/law/view/document?LocID=)

As a minister of religion working for a religious institution, you are eligible to receive a portion of your wage as tax deductible allowance (fringe benefit) for the payment of ministry related benefits (see approved expenses below). Generocity Church allocates 70% of your gross wage to be paid as an Exempt Fringe Benefit if you meet the criteria listed below.

A 'Religious practitioner' is defined to mean:

- a minister of religion;
- a student at an institution who is undertaking a course of instruction in the duties of a minister of religion;
- a full-time member of a religious order; or

- a student at a college conducted solely for training persons to become members of religious institutions

A minister of religion would need all of these characteristics:

- be a member of a religious institution
- be recognised by ordination or other admission or commissioning, or, where the religion does not require formal ordination, has authority to carry out the duties of a minister based on theological training or experience
- be officially recognised as having authority on doctrine or religious practice
- be distinct from ordinary adherents of the religion
- be an acknowledged leader in spiritual affairs of the institution, and
- be authorised to act as a minister

Religious Practitioners Examples:

<https://www.ato.gov.au/Non-profit/Your-workers/In-detail/FBT-and-religious-practitioners---examples/>

Important Notes

- A separate Fringe Benefits account is established for each Minister.
- Expenses claimed from Fringe Benefits accounts
 - must have been incurred by the participant
 - must be claimed in the current financial year
 - can not be claimed as a tax deduction.
- Fringe Benefits accounts can not be overdrawn (i.e. reimbursement claims are not to exceed funds available). Payments will only be made up to the balance available in the Fringe Benefits account. It is the Minister's responsibility to ensure that any claim submitted can be met from available funds at that time.
- It remains the responsibility of the Fringe Benefit account holder (Minister) to keep full documentation (receipts, invoices, etc.) for all expenses to demonstrate compliance with ATO guidelines and facilitate the claiming of GST credits.

- It is important to note that when funds are transferred to the Minister's fringe account they become designated funds for conversion to fringe benefits at the Minister's discretion, within the guidelines as listed.

Approved Expenses

Expenses incurred in the following areas may be submitted for reimbursement from the Fringe Benefits account. (This list is a guide only and is not an exhaustive list.)

Please note that expenses must be paid in full prior to making a claim for reimbursement from your fringe benefits account. Deposits, and payments towards lay-buys cannot be claimed until the purchase is finalised.

- All expenses that would be tax-deductible to the Minister.
- Books, journals and newspapers.
- Continuing education for ministry costs:
 - Minister's professional development costs
 - conferences and seminars
 - study leave expenses and travel costs directly related to study leave
 - professional association subscriptions
 - subscriptions to job related journals
 - reference books.
- Costs of the motor vehicle primarily used by the Minister:
 - loan and leasing payments
 - purchase of vehicle
 - vehicle registration
 - vehicle insurance
 - fuel costs
 - repairs and maintenance
 - Roadside assistance costs

- Educational expenses for the Minister, the Minister's spouse, and the Minister's children, including school and university costs. Educational expenses include school fees, uniform costs, school excursions, school specific travel.
- Personal life insurance premiums.
- Private health insurance premiums.
- Primary Place of Residence expenses:
 - mortgage repayments or rent
 - rates
 - gas
 - electricity
 - telephone
 - water rates and consumption
 - furniture and furnishings
 - building and contents insurance
 - repairs and maintenance—includes maintenance of grounds, repairs to furniture and whitegoods.
- Subscriptions (excluding tithes, offerings and donations).
- Unrecouped medical, dental, optical and pharmaceutical expenses. The Minister can claim:
 - the difference between what Medicare pay and the actual cost of medical expenses
 - the difference between private health insurance rebates and the actual claim for medical and dental expenses.
- Work related hospitality costs. Reimbursements of expenses require receipts for substantiation.

Expenses reimbursed from a Fringe Benefits account are deemed to be payments by the Church on behalf of the Minister and are not claimable as tax deductions.

Important: Because these expenses are paid (or reimbursed) from a fringe benefit allowance, you cannot also claim them as a personal tax deduction in your individual tax return.

Excluded Expenses

The following can not be paid from a Minister's Fringe Benefits account.

- Personal Beneficiary Fund contributions to the defined benefit account.
- Items which the Assembly has specifically determined to be inappropriate:
 - cash withdrawals or advances, including traveller's cheques (these constitute tax evasion if not included as income in your personal tax return)
 - tithes, church offerings and donations (these do not provide a direct benefit to the Minister)
 - fines—parking, speeding, etc.
 - taxation debts, including income or withholding tax, HECS, etc.
 - Centrelink debts for overpaid family allowance etc.
- Items which do not conform to the criteria set by the Australian Taxation Office.

The purchase of traveller's cheques, or any other instrument which can be converted directly to cash, is not allowable as this would also be regarded as the receipt of income and be taxable in the hands of the Minister and incur a taxation liability.

Religious Practitioners and Centrelink

There can be misunderstandings over how Centrelink assesses payments to religious practitioners. This relates to the intention that Centrelink income support payments are intended for those on low incomes.

It may appear that a religious practitioner is on a low income if only the cash component of their remuneration is declared to Centrelink. This can be a confusing area so be prepared for some need to explain.

After discussion with Centrelink the following information is provided to assist religious practitioners and Treasurers in their interaction with Centrelink.

Centrelink uses the term "minister of religion" rather than "religious practitioner". Ministers of religion are considered to be 'holders of religious office' rather than employees or self-employed. This means that the gross income of the minister is counted as income for social security purposes.

This ensures a consistent income test treatment of income of ministers of religion for income support payments

When contacting or dealing with Centrelink

- The religious practitioner should ensure that Centrelink is aware that they are a minister of religion
- Never refer to the tax-free portion as fringe benefits, always refer to it as the “exempt fringe benefit” portion. This avoids confusion with reportable fringe benefits which are grossed up for income test purposes. Exempt fringe benefits should not be grossed up.
- “Exempt fringe benefits” are not required to be shown on the PAYG Summary of eligible religious practitioners and therefore are not Reportable Fringe Benefits.
- Centrelink will allow a reasonable percentage to be deducted from the exempt benefit portion for expenses directly related to Pastoral duties. This should be supported by the basis on which it is calculated.
- Reimbursement of expenses incurred as a part of ministry, and which do not form part of the package, are not treated as income. e.g. reimbursement of mileage/travel expenses, out of pocket expenses etc.

Centrelink have provided the following statement which sets out their approval to reimbursements and allowances:

“Assessment of income and assets for ministers of religion Work related expenses including reimbursements and allowances”

Allowances and reimbursements of ministry related expenses are deducted from the minister's gross employment income, but fringe benefits which are for the minister's own private benefit are 'valuable consideration' and must be included.

Reimbursements made to a minister of religion by the church or organisation for out-of-pocket expenses paid by the minister for directly related ministry work, are not counted as income. However, any portion of reimbursements paid to a minister to meet expenses not directly related to ministry work is counted as income.

Similarly, allowances paid to a minister of religion to cover expenses directly related with the minister's work are not counted as employment income. If the church or an organisation pays more than the amount actually incurred by the minister, the extra is included as income.

Income for the minister's own use and benefit is counted under the income test. For example, a stipend or fringe benefit provided to a minister to meet general living expenses such as grocery items, private health cover or children's school fees is counted as income.”

Religious Practitioners and Financial Institutions

Some financial institutions or brokers can misunderstand how the wages of religious practitioners are paid, especially when considering the Fringe Benefit portion of your wage. This can become an issue when applying for finance (car loan, mortgage etc). As noted above in the ‘Religious Practitioners and Centrelink’ section, Fringe Benefits are not reportable for tax purposes but they are still included in your remuneration total.

Financial Institutions (and brokers) sometimes need a little help understanding this topic. Mostly, they mistake the Fringe Benefit Allowance as a Fringe Benefit Tax and will exclude the amount from any income calculations. There is a standard letter prepared by the Office Administrator that can be sent on your behalf to help explain the above. If you need assistance then please contact the Office Administrator.

Other Resources

We generally also pass along the PDF guide prepared by the ACC titled “FRINGE BENEFITS & CHURCHES”

[zz Fringe Benefit and Churches Sept 2022.pdf](#)

Accessing your Fringe Benefits

The Fringe Benefits allowance will be paid into a bank account owned and managed by Generocity Church. Each staff member will have a dedicated bank account assigned to them and their Fringe Benefits allowance. The staff member will be given authority to transact against the account. As such, they will be able to add the account to their Internet Banking account and a bank issued Debit card will be ordered and supplied to them.

Reporting GST and claiming GST

Because Generocity Church is registered for GST, we can typically claim back the GST portion of valid fringe benefit expenses. Below are our guidelines and procedures for claiming and crediting these GST amounts:

1. Spending from Your Fringe Benefit Account

- Your fringe benefit allowance is held in a designated account (the “Fringe Benefit account”).
- When you pay for an approved expense using this account—whether by debit card, direct transfer, or other methods—those expenses may include GST.

2. Submitting Receipts & Invoices

- To ensure Generocity Church can claim the GST portion from the ATO, you must provide valid tax invoices or receipts for all purchases made with your Fringe Benefit account.
- Upload the relevant receipt which must clearly show the Business name, date, GST information for each transaction and tag your name ie TashEagleFB so it is allocated to the correct person. This is all done via the app **Hubdoc**.
- If you need your Fringe Benefit transactions linked to your account in the web-app, please contact the Office Administrator.
- Once receipts have been loaded into the app you no longer need to keep copies.

3. Deadlines for GST Reporting

- All Fringe Benefit transactions from the previous month should be entered and submitted in the web-app by COB on the 2nd Tuesday of the following month. If you upload after this timeframe, it will be not submitted on your behalf. You are unable to go back and upload for any previous months.
- Timely submission ensures that our quarterly BAS and GST claims are accurate and that any related credits can be processed promptly.

4. Quarterly Claim & Reimbursement

- Generocity Church lodges its Business Activity Statement (BAS) quarterly. Once the BAS is processed by the ATO—and the GST on valid fringe benefit expenses is refunded or offset—we will credit the reclaimed GST amount back into your Fringe Benefit account.
- This process typically occurs after each quarter, once we have met all our tax reporting obligations.
- The credited GST amount then becomes available for future eligible fringe benefit expenses.
- Please note that the GST portion is not credited immediately after you submit receipts; it is reimbursed once the ATO processes our quarterly BAS. You should therefore expect any GST refunds to appear in your Fringe Benefit account following each quarter-end.

5. Responsibility & Compliance

- You are responsible for ensuring that the expenses you claim under your Fringe Benefit account are valid and that you retain correct documentation (receipts, invoices, etc.).
- Generocity Church reserves the right to request additional documentation or clarification to ensure compliance with ATO requirements.
- If you have any questions regarding the eligibility of certain expenses or the documentation required, please consult the Office Administrator before making the purchase.

6. Ownership of Reclaimed GST Funds

- Although Generocity Church processes and submits the GST claim, these reclaimed funds are specifically allocated for the minister's approved fringe benefit expenses. Once returned to your Fringe Benefit account, they may be used for further eligible expenditures, in line with ATO guidelines for Ministers of Religion.
- Please be aware that all fringe benefit funds (including the reclaimed GST) must be used in a manner consistent with relevant tax legislation.

7. Further Assistance

- If you have any questions about GST claims, tax invoices, or the use of your Fringe Benefit account, please contact the Office Administrator.

Summary

Our employment practices reflect our Ministry Philosophy that "structure serves what the Spirit is doing." Through careful attention to employment processes - from documentation and onboarding to fringe benefits management - we create an environment where our team can lead with authenticity, integrity, and humility (1 Peter 5:2-3).

Maintaining excellence in these practices ensures compliance with legal requirements while fostering a Christ-centered work environment. As we continue to grow across Australia, this commitment to proper employment practices helps maintain trust with our employees, congregation, and wider community. It provides the foundation that enables our staff to fulfill their calling with excellence, supporting our vision of creating discipleship communities where "everyday people are called to have an eternal impact for an extraordinary God."

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