



Status: **legally binding**

Class Ruling

HealthScreen Pty Ltd – exempt benefits relating to medical screenings, preventative health care and counselling of employees

❗ Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

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What this Ruling is about

1. This Ruling sets out the fringe benefits tax (FBT) consequences for employers providing their employees with access to health screen services provided by HealthScreen Pty Ltd (HealthScreen).
2. Full details of this scheme are set out in paragraphs 7 to 12 of this Ruling.
3. All legislative references in this Ruling are to the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), unless otherwise indicated.

Note: by issuing this Ruling, the ATO is not endorsing this product. Potential users must form their own view about the product.

Who this Ruling applies to

4. This Ruling applies to employers that make HealthScreen services available to their employees.

When this Ruling applies

5. This Ruling applies from 1 April 2026 to 31 March 2029.

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Ruling

6. Providing access to HealthScreen services by an employer to an employee is an exempt benefit because:

- A detailed medical history and physical examination (including melanoma check) will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where the assessment is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A comprehensive lab analysis and blood profile, electrocardiogram (ECG) and urine analysis will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where the assessment is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A computed tomography (CT) calcium score will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where it is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A targeted magnetic resonance imaging (MRI) will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii) as it will be made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- An ultrasound carotid doppler will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where the assessment is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- An ultrasound of the thyroid will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where it is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A body composition analysis will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where it is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A biological age test will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii) where it is made generally available to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A follow-up consultation (with a physician) will be an exempt benefit as work-related preventative health care under subparagraph 58M(1)(c)(iii) where it is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related preventative health care' in subsection 136(1).

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- A personalised nutritional assessment will be an exempt benefit as work-related counselling under subparagraph 58M(1)(c)(iv) as all the elements of paragraph (d) of the definition of 'work-related counselling' in subsection 136(1) have been satisfied.
- A microbiome test will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii) where it is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).
- A genetic panel of 167 cancer and cardiac genes will be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii), where it is made available generally to all employees who come within paragraphs (a) to (c) of the definition of 'work-related medical screening' in subsection 136(1).

Scheme

7. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

8. HealthScreen Pty Ltd is an Australian private company registered since 7 April 2015.

9. HealthScreen has a medical facility offering comprehensive preventative health assessments using imaging and diagnostic tools.

10. HealthScreen offers an employer-funded service, targeted at work executives.

11. Employers are expected to make Healthscreen's services available generally to all employees within the company's executive ranks:

- who are likely to have suffered, be suffering or be at risk of suffering from similar work-related trauma
- who perform their employment duties at, or near, the place where other employees are offered to participate in Healthscreen's offerings, and
- whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

12. Employers that are clients of HealthScreen are able to choose from tiered levels of services based on their needs and budget. Depending on the level of service covered, all employees of the enrolling employer will be covered for the same pre-determined combination of the following services:

- Detailed medical history and physical examination (including melanoma check)
 - A medical practitioner performs an initial comprehensive assessment of the patient's detailed medical history, including family history. The pre-consultation also includes a physical examination, which involves a skin cancer screening.
 - Based on this pre-consultation, an individual health assessment program is developed, tailored to the patient's specific risk factors.

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- Comprehensive lab analysis and blood profile, ECG and urine analysis
 - These tests are ordered by a medical practitioner and involve the analysis of more than 80 key biomarkers, through pathology collection, across the patient's blood, hormones, metabolism, cardiac health and the immune system. The assessment includes markers for inflammation, organ function, nutrient levels, cardiovascular risk, cancer detection, infection screening, as well as metabolic and hormonal status. Collectively, these evaluations provide a detailed, science-driven picture of a patient's current and future health. The results are analysed by a medical practitioner.
- CT calcium score
 - If deemed necessary, based on the patient's individual circumstances or findings from other tests, a medical practitioner may request a CT calcium score, to assess the risk of cardiac disease. This is performed by a radiographer under the direction of a radiologist, who interprets the result. The results are reviewed by the overseeing physician and relayed to the patient during follow-up consultations.
- Targeted MRI
 - The targeted MRI is requested by a medical practitioner and is performed by a radiographer under the direction of a radiologist, who interprets the result. The test provides a deep, organ-specific look at the brain, neck, abdomen (including kidneys, liver, pancreas) and pelvis, helping detect cancers and life-threatening conditions at stages when they're most treatable. The medical practitioner may also request additional regions to be scanned based on the patient's individual circumstances.
 - The targeted MRI is designed to screen for major health risks including brain aneurysms, cerebrovascular disease, abdominal aortic aneurysms, and cancers of the liver, pancreas, kidney, prostate and uterus. The results of the targeted MRI are reviewed in the follow-up consultation, ensuring that findings are integrated into the patient's treatment plan.
- Ultrasound carotid doppler
 - The ultrasound carotid doppler is a test, requested by a medical practitioner, which evaluates the patient's stroke risk by imaging the carotid arteries to detect cerebrovascular disease or other abnormalities. The ultrasound is performed by a radiographer under the direction of a radiologist, who interprets the result. The results are reviewed by the overseeing physician and relayed to the patient during follow-up consultations.
- Ultrasound of the thyroid
 - The ultrasound of the thyroid is a test by a medical practitioner which produces pictures of the thyroid gland and the adjacent structures in the neck. This is used to detect nodules or suspicious features that may indicate serious disease. The test is performed by a radiographer under the direction of a radiologist, who interprets the

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result. The results are reviewed by the overseeing physician and relayed to the patient during follow-up consultations.

- **Body composition analysis**
 - The body composition analysis is a test which measures aspects including muscle mass, visceral fat and bone density to provide preventative health insights. The scan is performed by HealthScreen administrative staff and is only conducted if recommended by the physician during the initial examination. While patients may elect to include the scan as part of their package, the physician determines whether it is appropriate for the patient, taking into account various medical factors (including whether there are any contraindications).
 - Before the scan takes place, the physician instructs the HealthScreen staff as to which markers the scan will assess, and all results are sent to the physician for review and discussion with the patient at their follow-up consultation. Recommendations based on the scan are provided by the physician, and results may also be discussed with a nutritionist. The scan and its interpretation were developed by medical practitioners who manufactured the scanning device.
- **Biological age test**
 - The biological age test is an advanced epigenetic test using DNA (deoxyribonucleic acid) methylation markers to evaluate health, ageing rate, and long-term disease risk. The test involves a blood sample collected by a phlebotomist. Analysis of the sample is performed by an external testing partner, and the resulting report is sent to the HealthScreen physician who interprets the results, discusses them with the patient and determines any necessary follow-up or treatment. The physician oversees the entire process and is responsible for ongoing patient care, taking the results into account for future treatments and actions.
- **Follow-up consultation (with a physician)**
 - A follow-up consultation is held with a medical practitioner to deliver results of all tests performed, provide recommendations, organise future and ongoing treatment plans and provide referrals to appropriate specialists if needed.
- **Personalised nutritional assessment**
 - The nutritional assessment involves a consultation with an accredited practising dietitian (a member of the Dietitians Association of Australia). The consultation consists of a dietary and lifestyle assessment, development of a personalised nutritional plan, meal structuring, support for chronic and age-related conditions and evidence-based supplementation guidance tailored to the patient's circumstances.
- **Microbiome test**
 - The microbiome test identifies imbalances that may impact metabolism, immunity, energy, and inflammation levels. The test is performed using a self-collection stool kit, which is analysed by HealthScreen's external partner. Results are sent to the physician

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and may also be discussed with a nutritionist during the personalised nutritional assessment. The physician is responsible for directing any further treatment or follow-ups required based on the results of the test.

- Genetic panel of 167 cancer and cardiac genes
 - The genetic panel is a preventative health test, screening 167 genes associated with hereditary cancers, cardiovascular conditions and other serious health risks. The sample is collected by a medical practitioner and analysed by HealthScreen's external partner. Results are provided to HealthScreen, and while the external partner conducts a genetic counselling session with the patient, the results are also discussed by the physician who remains responsible for managing any ongoing care or referrals based on the findings.

Commissioner of Taxation

1 July 2026

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Appendix – Explanation

❶ *This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

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Is access to HealthScreen Pty Ltd a benefit that is provided to employees?

13. The term 'benefit' is defined in subsection 136(1) to include:
- ... any right (including a right in relation to, and an interest in, real or personal property), privilege, service or facility and, without limiting the generality of the foregoing, includes a right, benefit, privilege, service or facility that is, or is to be, provided under:
- (a) an arrangement for or in relation to:
 - (i) the performance of work (including work of a professional nature), whether with or without the provision of property.
14. The access to HealthScreen is considered to be a benefit because it meets the definition outlined in paragraph 13 of this Ruling.
15. Divisions 2 to 12 of Part III divide benefits into different categories.

Will a fringe benefit arise from providing employees with access to HealthScreen?

16. The term 'fringe benefit' is defined under subsection 136(1) as:
- ... in relation to an employee, in relation to the employer of the employee, in relation to a year of tax, means a benefit:
- (a) provided at any time during the year of tax; or

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(b) provided in respect of the year of tax;

being a benefit provided to the employee or to an associate of the employee by:

(c) the employer; or

(d) an associate of the employer; or

(e) ...

in respect of the employment of the employee, but does not include:

(f) ...

(g) a benefit that is an exempt benefit in relation to the year of tax.

17. In general terms, a fringe benefit is a 'benefit' provided to an employee in respect of the employee's employment, that is not an exempt benefit.

18. As access to HealthScreen is a benefit provided to an employee in respect of the employee's employment, the first limb of the definition of fringe benefit is met. The second limb (that is, whether the benefit is an exempt benefit) is considered in paragraphs 19 to 109 of this Ruling.

What type of benefit is being provided?

19. The HealthScreen assessment is a residual benefit¹ for the following reasons:

- A benefit is not an expense payment benefit if the employer directly purchases the goods or service and provides it to an employee. In this case, employers are purchasing healthcare plans directly from HealthScreen, so it is not considered an expense payment fringe benefit.
- When an employer purchases a benefit for an employee directly, they may be providing a property, residual, entertainment-related or tax-exempt body entertainment fringe benefit – depending on the goods or service being provided.
- In this case, although some property is being provided by HealthScreen to employees (for example, written, soft-copy medical reports with findings and recommendations), we consider HealthScreen to be in a business where both goods and services are supplied together and the provision of goods and property is merely incidental to the provision of services. Where such a property benefit is treated as a residual fringe benefit, it is excluded from the property fringe benefit rules.
- The benefit is neither entertainment-related nor a tax-exempt body entertainment benefit.

20. As HealthScreen is predominantly providing a service that does not fall into one of the specific categories of fringe benefits outlined in Divisions 2 to 11 of Part III, the benefit is considered a residual benefit. 'Service' is defined in the *Macquarie Dictionary Online*² to mean '... the supplying or supplier of any articles, commodities, activities, etc., required or demanded'.

¹ Section 45.

² Pan Macmillan Australia (2026) *Macquarie Dictionary Online*, www.macquariedictionary.com.au, accessed 17 June 2026.

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Will the residual benefit be exempt?

21. The FBTA specifies certain benefits will be exempt benefits.
22. For the purpose of this Ruling, the relevant exempt residual benefits rules to be considered are contained in section 58M.

The application of section 58M

23. In general terms, section 58M provides an exemption from FBT for a work-related medical examination, work-related medical screening, work-related preventative health care, work-related counselling and migrant language training. Subsection 58M(1) states:

Where any of the following benefits is provided in respect of the employment of an employee:

...

- (c) a residual benefit where the recipients benefit consists of the provision of:
- (i) a work-related medical examination of the employee;
 - (ii) work-related medical screening of the employee;
 - (iii) work-related preventative health care of the employee;
 - (iv) work-related counselling of the employee or of an associate of the employee; ...

the benefit is an exempt benefit.

24. In relation to work-related medical screening of the employee:
- there must be an 'examination or test'
 - the examination or test must be carried out by, or on behalf of, an audiometrist or a legally qualified medical practitioner, nurse, dentist or optometrist
 - the test must be conducted wholly or principally to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma
 - the test is made available generally to all employees of the employer who are
 - likely to suffer, be suffering or be at risk of suffering from similar work-related trauma
 - who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment, and
 - whose duties of employment are similar to those of the employee.
25. In relation to work-related preventative health care of the employee:
- any form of care is provided
 - the care is provided by, or on behalf of, a legally qualified medical practitioner, nurse, dentist or optometrist
 - care is provided wholly or principally to prevent the employee suffering a work-related trauma, and

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- the care is provided generally to all employees of the employer who are
 - likely to suffer, be suffering or be at risk of suffering from similar work-related trauma
 - who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment, and
 - whose duties of employment are similar to those of the employee.

26. In relation to work-related counselling of the employee or of an associate of the employee:

- the counselling must be attended by an employee
- the counselling gives effect to an objective, purpose, plan or policy devised, adopted or required to be followed, by the employer to
 - improve or maintain the quality of the performance of employee's duties, or
 - prepare employees for retirement
- the counselling relates to any of the following matters safety, health, fitness, stress management, personal relationships, retirement problems, drug and alcohol abuse, rehabilitation or prevention of work-related trauma or of other disease or injury, first aid or any similar matter
- there is no benefit that is provided in respect of the employment of the employee, consists of the provision of (or relates to) the counselling, and is provided wholly or principally as a reward for services rendered or to be rendered by the employee.

27. The term 'work-related trauma', in relation to an employee, is defined in subsection 136(1) to mean:

- (a) the injury of the employee (including the aggravation, acceleration or recurrence of an injury of the employee);
- (b) the contraction, aggravation, acceleration or recurrence of a disease of the employee;
- (c) the loss or destruction of, or damage to:
 - (i) an artificial limb or other artificial substitute;
 - (ii) a medical, surgical or similar aid or appliance used by the employee; or
 - (iii) clothing worn by the employee; or
- (d) the coming into existence, the aggravation, acceleration or recurrence of any other physiological or psychological condition in relation to the employee that is or may be harmful or disadvantageous to, or result in harm or disadvantage to, the employee;

that is related to any employment of the employee.

28. The definitions of 'work-related medical examination', 'work-related medical screening', 'work-related preventative health care' and 'work-related counselling' in subsection 136(1) contain a number of differing conditions that must be satisfied in order to meet those definitions. Each of those terms are considered in further detail in paragraphs 29 to 109 of this Ruling.

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Detailed medical history and physical examination

29. A detailed medical history and physical examination involves a medical practitioner performing an initial comprehensive assessment of the patient's detailed medical history, including family history. The pre-consultation also includes a physical examination, which involves a skin cancer screening.

30. Based on this pre-consultation, an individual health assessment program is developed, tailored to the patient's specific risk factors.

31. The exam and medical history service will be characterised as an 'examination or test' as it is an assessment of the patient's medical history.

32. The test is conducted by a legally qualified medical practitioner.

33. The test aims to identify risk factors for diseases and make early diagnoses of underlying illnesses. This would likely meet the definition of 'work-related medical screening' as it is completed with the purpose of ascertaining whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

34. The test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

35. The detailed medical history and physical examination is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Comprehensive lab analysis and blood profile, ECG and urine analysis

36. The comprehensive lab analysis and blood profile, ECG and urine analysis tests are ordered by a HealthScreen medical practitioner and involve the analysis of more than 80 key biomarkers, through pathology collection, across the patient's blood, hormones, metabolism, cardiac health and the immune system.

37. The assessment includes markers for inflammation, organ function, nutrient levels, cardiovascular risk, cancer detection, infection screening, as well as metabolic and hormonal status. Collectively, these evaluations provide a detailed, science-driven picture of a patient's current and future health. The results are analysed by a medical practitioner.

38. The test involves the analysis of biomarkers to assess key aspects of the patient's health. This will meet the requirement of being an 'examination or test'.

39. The patient's sample is obtained through pathology collection, on behalf of the medical practitioner who orders a test. This will meet the requirement of being carried out on behalf of a listed medical professional.

40. The purpose of the test is to assess the individual's health, enabling the detection of factors that may lead to work-related trauma. This would likely meet the definition of 'work-related medical screening' as it is completed with the purpose of ascertaining whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

41. The test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of

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employment are similar to other employees that are offered to participate in HealthScreen's offerings.

42. The comprehensive lab analysis and blood profile, ECG and urine analysis is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Computed tomography calcium score

43. If deemed necessary based on the patient's individual circumstances or findings from other tests, a HealthScreen medical practitioner may request a CT calcium score, to assess the risk of cardiac disease.

44. This is performed by a radiographer under the direction of a radiologist, who interprets the result. The results are reviewed by the overseeing physician and relayed to the patient during follow-up consultations.

45. The CT calcium score is an examination of an individual's CT calcium score. This will meet the definition of an 'examination or test'.

46. The test is carried out on behalf of a listed medical professional which satisfies that requirement for the exemption.

47. The purpose of the test is to identify risk factors for heart disease. This would likely meet the definition of 'work-related medical screening' as it is completed with the purpose of ascertaining whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

48. The CT calcium score is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

49. The CT calcium score is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Targeted magnetic resonance imaging

50. The targeted MRI is requested by a HealthScreen medical practitioner and is performed by a radiographer under the direction of a radiologist, who interprets the result. The test provides a deep, organ-specific look at the brain, neck, abdomen (including kidneys, liver, pancreas) and pelvis, helping detect cancers and life-threatening conditions at stages when they are most treatable. The medical practitioner may also request additional regions to be scanned based on the patient's individual circumstances.

51. The targeted MRI is designed to screen for major health risks including brain aneurysms, cerebrovascular disease, abdominal aortic aneurysms, and cancers of the liver, pancreas, kidney, prostate and uterus. The results of the targeted MRI are reviewed in the follow-up consultation, ensuring that findings are integrated into the patient's treatment plan.

52. The targeted MRI provides an analysis of various organs. This will meet the requirement for being an examination or test.

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53. The MRI is carried out by a qualified medical practitioner which satisfies that requirement for the exemption.

54. The purpose of the test is to screen for major health risks. This would likely meet the definition of 'work-related medical screening' as it is undertaken wholly or principally to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

55. The targeted MRI is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

56. The targeted MRI is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Ultrasound carotid doppler

57. The ultrasound carotid doppler is a test, requested by a HealthScreen medical practitioner, which evaluates the patient's stroke risk by imaging the carotid arteries to detect cerebrovascular disease or other abnormalities.

58. The ultrasound is performed by a radiographer under the direction of a radiologist, who interprets the result. The results are reviewed by the overseeing physician and relayed to the patient during follow-up consultations.

59. The ultrasound carotid doppler provides imaging of an individual's carotid arteries. This will meet the definition of an 'examination or test'.

60. The ultrasound is carried out on behalf of a listed medical professional which satisfies that requirement for the exemption.

61. The purpose of the test is to ascertain an individual's stroke risk; this will be characterised as a physiological condition or disease related to the employment of the employee. This service will meet the definition of 'work-related medical screening' as it is undertaken wholly or principally to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

62. The test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

63. The ultrasound carotid doppler is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Ultrasound of the thyroid

64. The ultrasound of the thyroid is a test by a HealthScreen medical practitioner, which produces pictures of the thyroid gland and the adjacent structures in the neck. This is used to detect nodules or suspicious features that may indicate serious disease.

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65. The test is performed by a radiographer under the direction of a radiologist, who interprets the result. The results are reviewed by the overseeing physician and relayed to the patient during follow-up consultations.

66. The ultrasound provides imaging of an individual's thyroid gland. This will meet the definition of an 'examination or test'.

67. The test is carried out on behalf of a listed medical professional which satisfies that requirement for the exemption.

68. The purpose of the test is to detect nodules or suspicious features that may indicate serious disease; this will be characterised as a physiological condition or disease related to the employment of the employee. This will meet the definition of 'work-related medical screening' as it is undertaken wholly or principally to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

69. The test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

70. The ultrasound of the thyroid is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Body composition analysis

71. The body composition analysis is a test which measures aspects including muscle mass, visceral fat and bone density to provide preventative health insights. The scan is performed by HealthScreen administrative staff and is only conducted if recommended by the physician during the initial examination. While employees may elect to include the scan as part of their package, the physician determines whether it is appropriate for the employee, taking into account various medical factors (including whether there are any contraindications).

72. Before the scan takes place, the physician instructs HealthScreen staff as to which markers the scan will assess, and all results are sent to the physician for review and discussion with the patient at their follow-up consultation. Recommendations based on the scan are provided by the physician, and results may also be discussed with a nutritionist.

73. The body composition analysis assesses and measures various health aspects and will meet the definition of an 'examination or test'.

74. The test is carried out on behalf of a listed medical professional which satisfies that requirement for the exemption.

75. The purpose of the test is to provide insights into an employee's health; this will be characterised as a physiological condition or disease related to the employment of the employee. This would meet the definition of 'work-related medical screening'.

76. The test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

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77. The body composition analysis is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Biological age test

78. The biological age test is an advanced epigenetic test using DNA methylation markers to evaluate health, ageing rate, and long-term disease risk. The test involves a blood sample collected by a phlebotomist.

79. Analysis of the sample is performed by an external testing partner, and the resulting report is sent to the HealthScreen physician who interprets the results, discusses them with the employee, and determines any necessary follow-up or treatment. The physician oversees the entire process and is responsible for ongoing patient care, taking the results into account for future treatments and actions.

80. This will meet the definition of an 'examination or test'.

81. The test is carried out on behalf of a listed medical professional which satisfies that requirement for the exemption.

82. This service will meet the definition of 'work-related medical screening' as it is undertaken wholly or principally to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

83. The biological age test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

84. The biological age test is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Follow-up consultation (with a physician)

85. A follow-up consultation is held with a HealthScreen medical practitioner to deliver results of all tests performed, provide recommendations, organise future and ongoing treatment plans and provide referrals to appropriate specialists if needed.

86. The consultation would meet the definition of care; the medical practitioner is supporting the employee through providing recommendations and advice.

87. The consultation is carried out by a listed medical professional.

88. The purpose of the consultation is to deliver results of all tests which have been performed and ensure any health risks identified are managed through further referrals and treatment plans. This would meet the definition of 'work-related preventative healthcare'.

89. The consultation is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

Status: **not legally binding**

90. The follow up consultation (with a physician) is deemed to be an exempt benefit as work-related preventative healthcare under subparagraph 58M(1)(c)(iii).

Personalised nutritional assessment

91. The nutritional assessment involves a consultation with an accredited practising dietitian (a member of the Dietitians Association of Australia).

92. The consultation consists of a dietary and lifestyle assessment, development of a personalised nutritional plan, meal structuring, support for chronic and age-related conditions, and evidence-based supplementation guidance tailored to the patient's circumstances.

93. The nutritional assessment is attended by the employee.

94. The purpose of the consultation is to give effect to an objective, purpose, plan or policy devised, adopted or required to be followed by the employer to improve or maintain the quality of the performance of the employees' duties through the improvement of their health. This reflects a policy to maintain or improve the quality of executives' work performance by enhancing their health.

95. Both 'health' and 'fitness' are relevant matters for this service, as the dietitians seek to provide information and advice to the executives which is designed to improve their health and fitness levels.

96. The personalised nutritional assessment is deemed to be an exempt benefit as work-related counselling under subparagraph 58M(1)(c)(iv).

Microbiome test

97. The microbiome test identifies imbalances that may impact metabolism, immunity, energy, and inflammation levels. The test is performed using a self-collection stool kit, which is analysed by HealthScreen's external partner.

98. Results are sent to the physician and may also be discussed with a nutritionist during the personalised nutritional assessment. The physician is responsible for directing any further treatment or follow-ups required based on the results of the test.

99. The microbiome test identifies any imbalances which may impact the employee's metabolism, immunity, energy and inflammation. This will meet the definition of an 'examination or test'.

100. The test is carried out using a self-collection kit, the results are provided and analysed by a medical professional. The test is effectively carried out on behalf of a medical practitioner by the employee.

101. The microbiome test is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

102. The microbiome test is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Status: **not legally binding**

Genetic panel of 167 cancer and cardiac genes

103. The genetic panel is a preventative health test, screening 167 genes associated with hereditary cancers, cardiovascular conditions and other serious health risks. The sample is collected by a medical practitioner and analysed by HealthScreen's external partner.

104. Results are provided to HealthScreen, and while the external partner conducts a genetic counselling session with the patient, the results are also discussed by the physician who remains responsible for managing any ongoing care or referrals based on the findings.

105. The genetic panel involves the screening of 167 genes associated with several serious health risks. This will meet the definition of an 'examination or test'.

106. The test is performed by a qualified medical practitioner, which satisfies that element in the definition of 'work-related preventative health care'.

107. The purpose of the test is to determine if the employee carries genetic markers that indicate higher risk of serious illnesses. This service will meet the definition of 'work-related medical screening'.

108. The genetic panel is made available generally to all employees within the company's executive ranks who are likely to suffer, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the place where other employees are offered to participate in HealthScreen's offerings and whose duties of employment are similar to other employees that are offered to participate in HealthScreen's offerings.

109. The genetic panel of 167 cancer and cardiac genes is deemed to be an exempt benefit as work-related medical screening under subparagraph 58M(1)(c)(ii).

Status: **not legally binding**

References

Legislative references:

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