


IT 336 - Medical and hospital insurance

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TAXATION RULING NO. IT 336

MEDICAL AND HOSPITAL INSURANCE

F.O.I. EMBARGO: May be released

REF

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REFERENCE NO: SUBJECT REFS:

LEGISLAT. REFS:

I 1103292	MEDICAL AND HOSPITAL INSURANCE	26(e)
	BASIC HEALTH INSURANCE REBATE	159XA
	EMPLOYEE BENEFITS	
	REBATES - BASIC HEALTH INSURANCE	

PREAMBLE

Consideration has been given to the taxation implications arising from the payment of medical and hospital insurance contributions by an employer on behalf of, or as reimbursement to, an employee.

RULING

2. Where an employer pays on behalf of or reimburses an employee in respect of contributions to a medical fund, the amount so paid or reimbursed represents assessable income in the hands of the employee. Attention of taxpayers is drawn to this in the appropriate return forms - see Item 6(h) of the 1982 return form S and Item 6(f) of the 1982 return form A.

3. Where the employer makes payment direct to a medical and hospital benefits fund on behalf of an employee, the employer should be regarded as the agent of the employee so that the employee would qualify for the basic medical and hospital rebate under section 159XA.

4. Where taxpayers, in addition to paying for basic medical and hospital cover for the year ended 30 June 1982, have also paid in advance, in the latter part of June 1982, their basic medical and hospital premiums for the year ending 30 June 1983 or for some part of that year, claims for rebate under section 159XA made in 1982 returns for the total amount outlaid in the 1982 year should be allowed.

COMMISSIONER OF TAXATION

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