

## **One Mission Society Inc**

### **Medical Expense Allowance**

Medical expenses may be claimed as an allowance from the missionary's support account up to a rate of 80%.

**Further Resolved** (6/10/2017) that vaccination expenses be classified as a ministry expense and be paid from the missionary's support account, providing they have budgeted (MSR) for medical expenses.

#### **Covering Medical Expense Allowance through support accounts**

Medical Expense Allowance must be built into the missionary's MSR. Missionaries may choose to have Medical Expense Allowance anywhere from \$0 – \$2400 per annum for a couple (plus \$0-\$600 per child) or \$0 -\$1800 for a single missionary without special Board approval. Written request can be made to increase these limits where needs apply. Medical Expense Allowance amounts will be valid for up to five years but can be increased or decreased annually within pledged support limits.

The medical coverage amount built into the MSR will act as a cap for claimable expenses.

Example: A missionary with a medical coverage amount of \$1000 will be able to claim up to \$1000. This would be 80% of bills up to \$1250.

#### **Claim Support**

All medical procedures and or therapy should be supported by a Doctor's prescription or written recommendation.

#### **Medical Expense Allowance tax-exemption**

As a tax exempt charity OMS may supply Medical Expense Allowances to missionaries who qualify as a religious practitioner. As full time members of the religious order One Mission Society, missionaries may receive Medical Expense Allowance as a tax free benefit.

Notes on religious practitioners:

[http://www.ato.gov.au/General/Fringe-benefits-tax/In-detail/Exemptions-and-concessions/FBT-exempt-benefits/?default=&page=27#20.5\\_Religious\\_and\\_non-profit\\_organisation\\_exemptions](http://www.ato.gov.au/General/Fringe-benefits-tax/In-detail/Exemptions-and-concessions/FBT-exempt-benefits/?default=&page=27#20.5_Religious_and_non-profit_organisation_exemptions)

## 20.5 Religious and non-profit organisation exemptions

### Religious institutions

Legislative reference: [section 57](#) of the FBTA.

Benefits provided by religious institutions to a religious practitioner are exempt benefits if the benefits are provided principally because of the practitioner's pastoral duties or any other duties relating to the practice, study, teaching or propagation of religious beliefs.

A religious practitioner is someone who is any of the following:

- 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
- a student at a college conducted solely for training people to become a member of a religious order.