

POLICY NO.	A.25
POLICY SUBJECT	Leisure Centre Discounted Membership for Employees
ADOPTION DATE	27 October 2016 (C.04/1016)
LAST VARIATION DATE	26 November 2020 (C.05/1120)
LAST REVIEW DATE	26 November 2020 (C.05/1120)

Purpose

To offer a benefit to employees in the form of discounted leisure centre membership.

Policy

In order to promote physical activities which will contribute to productivity in the workplace and a healthy work/life balance all staff (full-time, part-time and casual) will be eligible for a discounted membership at the Bridgetown Leisure Centre.

The Bridgetown Leisure Centre offers a range of memberships, including:

- Pool Only
- Gym Only
- Gym and Pool
- Fitness Classes

Taxation advice is that fringe benefit tax is exempted where recreational facility memberships are provided to employees of the owners of that recreational facility, in this case the Shire of Bridgetown-Greenbushes. However this exemption doesn't apply to classes and programs offered by the recreational facility. Therefore the discounted membership available to Shire employees is only for the following types of membership:

- Pool Only
- Gym Only
- Gym and Pool

Discounted membership will be in the form of a 50% discount on a single adult membership in the name of the employee.

Exclusions

- The discounted membership must be in the name of the employee and isn't transferrable to any family member or other person.
- The value of the discounted membership can't be transferred as a contribution towards another type of membership such as family membership. This is because fringe benefits tax would be triggered by the provision of any non-employee membership, including a subsidised family membership.
- In the event of an employee leaving the employ of the Shire of Bridgetown-Greenbushes the applicable membership can be retained up until its expiry date notwithstanding that the person is no longer an employee. After that expiry date the ex-employee is no longer eligible for a discounted employee membership.

Review

- In the event of taxation laws or rulings changing with respect to applicable fringe benefits tax Council will reserve the right to withdraw, without notice, the employee discounted membership benefit. Where employees have already paid for a discounted membership a determination will be made on whether a partial refund of paid membership will be made or a continuation of membership until the applicable expiry date will apply. This determination will be based on the implications of the changes to taxation laws or rulings.
- Like all Council policies, this policy is open to annual (or more regular if required) review and Council can determine to amend or revoke the policy via a formal resolution. In this situation where employees have already paid for a discounted membership the membership can continue until the applicable annual expiry date.