

MEMBERSHIP 'TOP UPS'

If you operate a gym facility there may be instances when your client wishes to top up to a full membership in addition to the SMEAEP package you are providing. If this is the case you must charge at **least 25% more** than the SMEAEP programme and this extra cost is **NOT FBT exempt**. In this situation you need to invoice the two amounts separately so that your client's accountant can clearly see which portion is FBT exempt and which is not.

For example your client may be on Package 1 attending 2 boot camp sessions a week but wishes to use the gym on their own necessitating a top up. You would need to charge at least another \$585 (25% of \$2340) to allow them access to the gym outside of the prescribed boot camp sessions and this \$585 portion would **not** be FBT exempt.