

**AUSTRALIAN NOT FOR PROFIT ACCOUNTANTS NETWORK INC.
MISSIONARY TAX GUIDE**

TABLE OF CONTENTS

1.	INTRODUCTION	4
2.	MISSIONARIES	5
3.	RESIDENCY	6
4.	SOURCE OF INCOME	13
5.	TAXATION OF RESIDENTS	14
6.	TAXATION OF NON-RESIDENTS	17
7.	TAXATION OF MISSIONARIES ON HOME ASSIGNMENT	19
8.	GIFTS MAY BE TAXABLE	21
9.	ALLOWABLE DEDUCTIONS	22
10.	TAX REBATES (OFFSETS)	22
11.	SALARY PACKAGING OF MISSION ALLOWANCES & BENEFITS	23
12.	REPORTABLE FRINGE BENEFITS	24
13.	SUPERANNUATION	25
14.	OTHER MATTERS	30
15.	WHAT'S NEW IN 2010/11	32
16.	CENTRELINK BENEFITS	36
17.	OTHER CONSIDERATIONS	45
18.	CONCLUSION	45
	APPENDICES	46
1.	FURTHER REFERENCE SOURCES	45
2.	2010 FOREIGN EARNINGS WORKSHEET	47
3.	DOUBLE TAX AGREEMENTS	48

AUSTRALIAN NOT-FOR-PROFIT ACCOUNTANTS NETWORK INC.

This Guide should not be used without appropriate advice

© Copyright Australian Not for Profit Accountants Network Inc. (ABN 58 728 133 062) ("ANFPAN") All rights reserved. No part of this guide may be reproduced or copied in any form or by any means (graphic, electronic or mechanical, including photocopying, recording, recording taping, or information retrieval systems) without the written permission of ANFPAN