Not for Profit Sector Tax Concession Working Group

Response to the Discussion Paper
"Fairer, simpler and more effective tax concessions for the not-for-profit sector"

Prepared by BoysTown

Fresh start.
New hope.

Authorised By:

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Introduction

Who we are

BoysTown is a national organisation and registered charity which specialises in helping disadvantaged young people and families who are at risk of social exclusion. Established in 1961, BoysTown's mission *is to enable young people, especially those who are marginalised and without voice, to improve their quality of life.* BoysTown believes that all young people in Australia should be able to lead hope-filled lives, and have the capacity to participate fully in the society in which they live.

BoysTown is constituted as a Company Limited by Guarantee. Our organisation has its own independent income derived from an active and national fundraising program including the BoysTown Art Union, corporate sponsorships, work-place giving programs, donations and bequests. More than 65% of BoysTown's income is derived from this fundraising program with the remainder being comprised of Commonwealth and State grants and fee for service activities. We place great importance on our independent fundraising capability as it allows the organisation to deliver high impact services by supplementing Government funding as well as initiating innovative services in response to the needs of young people and their families in areas where Government funding has been traditionally limited. Such services include BoysTown's Domestic Violence Program and the national telephone and online counselling services for children and young people (Kids Helpline).

Our overall position

BoysTown appreciates the opportunity to comment on this further review of the not-for-profit (NFP) operating environment and support the principles underpinning the intent of the Not-For-Profit Sector Tax Concession Working Group, ie: to maximise the social good; to recognise giving in Australia; to highlight the principles of fairness; simplicity; effectiveness; efficiency; structural coherence and transparency. We do however have three major concerns relating to both the development and content of this Discussion Paper.

Firstly and at a broad level, BoysTown is concerned at the level of resources consumed by and the futility of these continuous efforts to reform and streamline the NFP sector. We have been an active participant in the NFP reform process and have provided responses to earlier consultation papers, including but not limited to those dealing with the productivity of the sector, the formation of a National Not for Profit Regulator, the Definition of Charities Bill and the Targeting of Tax Concessions for Not for Profit organisations. In these submissions we have noted that we consider it unlikely a single regulatory system can be developed to cover the diversity of discrete entities that make up the NFP sector and who struggle to find commonality in their aims, objectives, functions and governance structures. BoysTown submits that a more useful conceptualisation is two separate frameworks, one that regulates those entities falling under the (yet to be confirmed) definition of a charity and another that regulates those entities that do not fall within this definition.

Secondly, we have noted in previous submissions that it is critical for the sector to be able to review the range of proposed reforms as a whole rather than the current piecemeal approach. We are concerned that a fragmented analysis of the impact of discrete reforms prevents the ability to see how each of these changes might be linked. This process subsequently increases the risk of overlooking unexpected and/or unwanted outcomes with negative impacts on the operations

of organisations delivering services to Australia's most disadvantaged people. As an example, even within this Discussion Paper it is difficult to make individual comments on possible options as the impact of implementing each option is dependent on other options that might be implemented alongside them.

Our third concern is more directly related to this particular tax concession Discussion Paper. Competitive neutrality is once more raised by the Working Group as a rationale for "placing limits" on tax concessions to the NFP sector, including charities, without any analysis as to the actual relevance of this economic construct to a sector that delivers services to markets that are substantially different to the markets serviced by the for-profit sector. At a fundamental level BoysTown questions the value of and is concerned by the risks of applying this paradigm to charities that generally work with an extremely vulnerable client group. The charitable sector is essentially different to the private sector, not because its activities are always different to commercial enterprises, but because its purpose for carrying out the activities is always to enhance social capital rather than to make a financial profit for private individuals/shareholders.

BoysTown restates its commitment to working collaboratively with Government, other organisations and the general community on the further development of a diverse, viable, transparent and accountable community sector managed in accordance with standards that ensure quality service delivery and probity. In saying that, we would draw attention to the Commonwealth Government's response on 2 May 2010 to the Australia's Future Tax System Review[i], which stated that "In the interests of business and community certainty, the Government advises that it will not implement the following policies at any stage...do any changes to the tax system that harm the not-for-profit sector, including removing the benefit of tax concessions" [i].

However we are acutely aware that the range of taxation reform options offered in this Discussion Paper includes strategies that have the potential to be not only ineffective, but have serious unintended impacts on the viability and sustainability of many NFPs in Australia. Most of these proposals have been both raised by Government and responded to by NFPs before. This Discussion Paper raises them again with some new approaches and we have commented specifically on those areas where we feel the most risk continues to be.

Section 1

Income Tax Exemptions

Option 1.1
Who should be eligible for exemption from income tax?

> ***Q1 What criteria should be used to determine whether an entity is entitled to an income tax exemption?***
>
> ***Q2 Are the current categories of income tax exempt entity appropriate? If not, what entities should cease to be exempt or what additional entities should be exempt?***
>
> ***Q3 Should additional special conditions apply to income tax exemptions? For example, should the public benefit test be extended to entities other than charities, or should exemption for some types of NFP be subject to different conditions than at present?***
>
> ***Q4 Does the tax system create particular impediments for large or complex NFPs?***

BoysTown's response to this option is restricted to the submission that PBIs such as BoysTown should retain their income tax exemption status. Government support for entities that have charitable purposes is essential to our sustainability. However the benefits flow both ways. As a PBI, BoysTown has contributed enormously to not only the lives of millions of individuals receiving free services, but also the tax-paying community through:

- **a) future savings to Treasury expenditure on tertiary services such as hospitals and prisons; and**
- **b) increased tax receipts through increased levels of employment.**

The ability to quantify the level of these kinds of cost savings to society is difficult but not impossible and in 2011 BoysTown commenced this endeavour through the use of evaluative methodologies such as Social Return on Investment (SROI).

We would submit that the current criteria used to determine income tax exemption for PBIs is appropriate and given the value we add to the community, current self-assessment processes should be continued. Further comments relating to endorsement processes are documented below.

Option 1.2
Who should be eligible for Franking Credits?

> ***Q 5 Should other types of NFPs also be able to claim a refund of franking credits?***
>
> ***Q6 Should the ability of tax exempt charities and DGRs to receive refunds for franking credits be limited?***

The Discussion Paper notes that refunds of franking credits are only available to a limited number of NFPs and that these may be predominantly large, well-resourced organisations. The Working Group is considering extending franking

credit refunds to more organisations. As an organisation currently eligible for franking credit refunds we have several concerns about this proposal.

Firstly, franking credit refunds are valuable. We see their existence as contributing to BoysTown's sustainability. If this tax concession is offered to additional entities, the Working Group's cost neutrality driver will prescribe that cost be recouped elsewhere. This unknown element may affect our capacity to continue to offer services to clients at current levels.

BoysTown has always maintained that there is a place in the sector for a diversity of organisational sizes. However, large charities by their sheer reach into the community and their capacity to develop and enact efficient business models, are best placed to maximise social return to the public. We therefore believe that the current system of eligibility for franking credit refunds should be retained.

Option 1.3
Extending the ATO endorsement framework

> ***Q7 Should the ATO endorsement framework be extended to include NFP entities other than charities seeking tax exemption?***

BoysTown submits that as a PBI we should not be required to undergo annual assessments by the ATO for the following reasons:

- **Double handling and use of resources:**
  - **Once an entity has been endorsed, it should not have to reapply every year. Information about the charitable purposes of the organisation will have been reviewed at point of first endorsement and should not require ongoing re-auditing. Moreover, information regarding the nature of the public benefit gained from the organisation's activities will be published and regularly updated on the ACNC's website.**

- **Adequate levels of transparency already exist:**
  - **Large charities such as BoysTown continuously demonstrate their commitment to transparency about both service provision and financial position through the publication of materials including annual reports which detail the organisation's financial position and the use of general purpose financial statements.**

  - **Incorporated entities such as BoysTown are also required to submit publicly available financial statements to ASIC.**

In this current regulatory environment, BoysTown believes that additional compliance strategies are not required and will simply add an unnecessary burden onto organisations.

Section 2

Deductible Gift Recipient Status

BoysTown, like the greater part of the charitable sector, is fully committed to accountability for all its funds and transparency in its financial dealings. We therefore find it deeply concerning that the Working Group is continuing a NFP sectoral reform theme of referring to a need for strengthening public confidence that Deductible Gift Recipient (DGR) funds be used for their intended purpose. We believe public concern is minimal. Nevertheless, we value all strategies that increase public capacity to compare how donations are used and that reinforce the public's right to be informed about a charitable entity's activities and the value it brings to its service beneficiaries and to the broader community.

Option 2.1
Extending DGR status to all charities

> ***Q11 Should all charities be DGRs? Should some entities that are charities (for example, those for the advancement of religion, charitable child care services, and primary and secondary education) be excluded?***

BoysTown restates here its submission to the 2009 Productivity Commission Draft Research Report on the Contribution of the NFP sector that gift deductibility be extended to include all endorsed charitable institutions with a corresponding requirement to publicly report on service performance. However we would submit that the fiscal cost to government of doing so not be offset by reducing existing sector concessions such as ceasing current meal and venue hire fringe benefit tax exemptions due to the serious implications this will have for the NFP sector (refer to our response in Section 3 for a detailed discussion of our concerns). Instead BoysTown believes that stimulating charitable giving will result in a reduction in government costs through savings in service funding and grants and will therefore curtail the need to offset costs through the tax system.

Option 2.3
Establishing endorsement conditions relating to the scope of charitable activities

> ***Q12 Based on your response to Q11, should charities endorsed as DGRs be allowed to use DGRs funds to provide religious services, charitable child care services, and primary and secondary education?***

> ***Q13 Would DGR endorsement at the entity level with restrictions based on activity address the behavioural distortions in Australia's DGR framework? Could unintended consequences follow from this approach?***

BoysTown invests significant resources in researching current community needs and delivering leading edge evidence based services. As such, we value the ability to direct our funds towards activities that respond to clients' needs where and when they arise. The autonomy to lead community thinking and the flexibility to develop responsive services requires independent funds management. To restrict a DGR's capacity to direct its own funds to activities would not only reduce its ability to quickly respond to new and emerging community needs through innovative models of service, but would also make more difficult the task of explaining funds utilisation to potential donors.

Option 2.4
Shifting to a fixed tax offset or rebate mechanism for gifts

> ***Q15 Would a fixed tax offset deliver fairer outcomes? Would a fixed tax offset be more complex than the current system? Would a fixed tax offset be as effective as the current system in terms of recognising giving?***
>
> ***Q16 Would having a two tiered tax offset encourage giving by higher income earners?***

BoysTown would welcome an increase in the marginal rate of tax deductibility for giving aimed at low and medium income earners, but would caution against reducing the highest marginal tax rate of deductibility for high income earners. As noted in our 2009 submission to the Productivity Commission, studies conducted by the Australian Centre for Philanthropy and Non-Profit Studies on giving by high income earners showed tax changes would support a philanthropic culture[ii] and that giving behaviour would likely increase if more significant tax incentives were provided.

On this basis we would again propose a rebate of up to 150% be provided by Government to corporate organisations and private individuals on income donated to charities. This tax rebate scheme would operate in a similar manner to other taxation initiatives used by Government to promote private investment such as in the Australian Film Industry.

BoysTown believes the following workforce planning data reinforces the need for an active strategy to increase financial support for the sector.

The 2012 Community Services and Health Industry Skills Council Environmental Scan recognised that collectively, the community services and health sector is the largest industry in Australia with more than 1.35 million workers, increasing at twice the rate of all other industries and expected to generate around 1 in 4 of all new jobs by 2015-16. This report specifically found that within the community services sub-sector (employing more than half a million of these workers), 59% are likely to be employed by NFP organisations and that there is a current shortage of workers, predicted to remain widespread to 2015-16[iii]. Most people in the sector would agree with the 2010 Productivity Commission Research Report conclusion that low salaries offered in NFP community services contribute substantially to this labour shortfall[iv].

BoysTown believes that more tax deductible incentives to attract donors are required to be able to fund this forecast growth in the community services area. This is increasingly important as NFP agencies rely heavily on philanthropic funds in order to provide social services. As noted in our Introduction, more than 65% of BoysTown's finances originate from our own fundraising efforts with a mix of Government funding and fee for services comprising the rest. Moreover, the 2010 Productivity Commission Research Report described as "telling" the admission by government funding departments that they made a contribution to contracted service delivery rather than providing full funding[iv]. This unfavourable situation for the sector will only deteriorate as the demand for services increases along with the corresponding expectation that charities top up or fully fund government programs.

As to the specific risks of adjusting the current tax deduction rates for gifts, we would offer the following caution. BoysTown's services are dependent on the generosity of donors from all income brackets. However the majority of donors to not only BoysTown, but many other charities, are retirees. Several research

papers by the ACPNS tell us giving is triggered at different life stages[v] and that one of the most beneficial for charities is at the stage of retirement where donors structure their financial affairs to take advantage of tax reduction mechanisms[vi]. Generally these are people who cannot afford to give large amounts but make up for it with regular donations. Given that these donors need to carefully manage their tax affairs, any adjustments to the current system would need to consider their needs, along with incentives for high income earners. The current system supports retiree's giving and we would be concerned at any tax adjustments that would adversely impact on their current arrangements.

Option 2.5
Hybrid system for donations to Private Ancillary Funds

> ***Q17 What other strategies would encourage giving to DGRs, especially by high income earners?***

Private Ancillary Funds (PAFs) are complex financial instruments created for a range of reasons including the management of an individual's taxation issues. BoysTown does not access them and we would not support a hybrid scheme that would have the effect of reducing tax incentives supporting direct donations to charities as we do not believe this option meets the Working Group's principles of fairness or maximising the social good.

Option 2.7
Creating a Clearing House for Donations to DGRs

> ***Q 19 Would a clearing house linked to the ACN Register be beneficial for the sector and public?***

BoysTown holds a number of grave concerns relating to this option, particularly in relation to the following issues:

- **People donate based on personal emotional connections. This can be spontaneous and reactive to a personal connection made by the charity, not driven by a conscious proactive decision to search for a "worthy" recipient;**

- **A single portal for all charities/DGRs would significantly impact BoysTown's online fundraising strategies. Online media is increasingly used by the public to gain information and charities such as BoysTown are able to leverage website visits from people seeking information to connect with potential donors. Likewise, significant participatory events such as Bridge to Brisbane and the Inspired Adventures programs would cease to be vehicles to engage directly with those who are making a contribution. Charities would lose the ability to form and grow the kinds of relationships that lead to ongoing regular giving;**

- **Workplace Giving also requires a form of marketing and relationship building between a charity and donor-employees that would be severely compromised by the concept of a single giving structure for all DGRs. Feedback from Workplace Giving specialists is that employees value the personal relationships they build with their charities of choice and any reform that has the potential to compromise long-term commitments should be avoided;**

- **Organisational autonomy would once again be compromised. The method of allocating Clearing House funds to charities via the ATO would impact**

> on an entity's ability to determine levels of expected future income and the speed of distribution to its accounts.

The Working Group suggested that a Clearing House could reduce the administrative costs of DGRs through the reduction of receipt issuing, however with the increasing use of digital technology receipts no longer need to be printed. BoysTown uses cost effective technology to receipt donations resulting in a reduced cost profile.

It may be illuminating to add that if there was a meaningful opportunity to add value to the donation process through a clearing house service that a commercial enterprise and/or a NFP organisation would have sought to meet this need. The absence of such a service, particularly when one considers the maturity and breadth of clearing house operations that exist in the broader market (i.e. superannuation), provides further insight into the perceived need for such a service.

In summary, a cogent argument does not appear to have been offered as to why a Clearing House would be able to deliver better value to the sector than entities managing their own donation pathways.

Option 2.10
Increase the threshold for deductible gifts to $25

> *Q26 Should the threshold for deductible gifts be increased from $2 to $25 (or to some other amount)?*

BoysTown accepts the recommendation of the AFTS that the threshold for tax deductions for gifts be lifted to $25, but would prefer to see this implemented as a phased strategy over several years. This is in recognition of the impact on low wage earners who are limited to donating small amounts and their slowing rate of wage growth. We would suggest that any new increase not commence above a $10 threshold.

Section 3

Fringe Benefits Tax Concessions

BoysTown believes that tax exemptions offered under the current FBT arrangements are the preferred mechanism for generating benefits to NFP organisations attempting to recruit and retain a skilled and motivated workforce.

There does not appear to be any dispute as to the need for the sector to be assisted in attracting qualified professional staff to its services. Research into NFP sector workforce dilemmas by the Community and Health Services Industry Skills Council noted this year that "demand for staff with higher qualifications is expected to continue and that lower wages, a disproportionally high burden of administration and regulation costs due to smaller organisational size and fewer career options are highlighted as workforce challenges within the sector" [iii]. This report also highlighted the need to improve wages and conditions to ensure the long-term sustainability of this "underpaid sector" and reported that "staff are being lost to other industries that offer better pay and conditions".

A survey conducted by SKC in November this year to assess the level of satisfaction with current FBT arrangements across a range of NFPs (102 employers and 3,223 employees) found that over 95% of employees stated the concessions were very or quite important in influencing whether they remain in the sector and 30% of employees believed they could lose more than 30% of staff if concessions were removed[vii]. Community service salary increases under the Fair Work Australia (FWA) order have not substantially decreased the differences between pay levels in the not-for–profit sector and those available in the public sector[viii].

When considered alongside the expected increased demand for community sector services noted on page 7 of this submission, BoysTown would call for both an increase in the current FBT threshold and the continuation of the current taxation mechanisms as a means of supplementing low wages. Although the Working Group Discussion Paper describes the FBT exemptions available to employees of eligible entities as providing "significant benefits", there have been numerous calls by the sector for the threshold to be lifted as its value erodes over time. Any attempts to reduce the income raising mechanisms available to staff through options such as bringing meal and venue hire concessions under the current low FBT thresholds will only increase the recruitment difficulties NFPs already face.

Given BoysTown's transfer of salary sacrifice arrangements to an external agency, we have minimal concerns relating to FBT administration costs and do not see this as an argument for removing the tax mechanism as an instrument to increase staff salaries. Moreover, the SKC study found 91% of managers reported administration effort to be simple/ routine through to acceptable, irrespective of the use of outsourced providers[vii].

Further information as to BoysTown's position on the means by which this financial support should be provided to the sector and the entities that should be more heavily advantaged are discussed below.

Option 3.1
Should the list of eligible entities be revised

> ***Q28 Assuming that the current two tiered concessions structure remains (see Part B), what criteria should determine an entity's eligibility to provide exempt benefits to its employees?***

In any question of where government support should be directed, BoysTown's position is that entitlements should target those entities delivering support to Australia's most disadvantaged. We would support FBT exemptions to PBIs and those entities falling within the definition of a charity as discussed under the Charities Bill Consultation Paper 2011.

Short Term Reform Options

Option 3.2 Include meal entertainment and entertainment facility leasing benefits within the relevant caps

> ***Q 31 Should salary sacrificed meal entertainment and entertainment facility leasing benefits be brought within the existing caps on FBT concessions?***
>
> ***Q 32 Should the caps for FBT concessions be increased if meal entertainment and entertainment facility leasing benefits are brought within the caps? Should there be a separate cap for meal entertainment and entertainment facility leasing benefits? If so, what would be an appropriate amount for such a cap?***
>
> ***Q 33 Are there any types of meal entertainment or entertainment facility leasing benefits that should remain exempt/ rebateable if these items are otherwise subject to the relevant caps?***

BoysTown supports all FBT concession mechanisms that assist us to attract and retain skilled professional staff. We would query the representativeness of the scenarios outlined in the Working Group's Discussion Paper and first raised by the Productivity Commission in 2009 as examples of systemic exploitation. The actual incidence rate of individual employees in the community and charitable sectors who could afford to sacrifice more than 50% of their wages on weddings and lunches would be minimal and of insignificant impact on the system as a whole.

Despite these comments, the eroding value of current FBT thresholds already noted can indeed be somewhat mitigated by the additional concessions of Meal and Venue hire for those on average salaries (and to expand - BoysTown's employees earn on average $70,000 per year and approximately 72% are accessing FBT tax concessions).

To ensure these concessions maintain their functionality BoysTown chooses to cap its Meal and Venue hire salary sacrificing at $5,000 per benefit. Caps such as these we believe fall within the principle of fairness whilst increasing the attractiveness of our limited capacity to offer salaries commensurate with the public and private sectors. We would not support the option of bringing the meal and venue hire benefits under the core FBT concession caps.

An additional alternative method for dealing with lone individuals who may be seen to exploit the system would be for the FBT concession system to cap

transaction limits on a single event so that only one person can claim a meal or venue hire.

Option 3.3 Require employment declarations to include information about FBT concessions to avoid employees from benefiting from multiple caps

> ***Q 34 Should there be a requirement on eligible employers to deny FBT concessions to employees that have claimed a concession from another employer? Would this impose an unacceptable compliance burden on those employers? Are there other ways of restricting access to multiple caps?***

BoysTown does not believe there is a significant loophole in the FBT concession system being exploited by employees in the sector. Given the rate of part-time and casual employment by a predominantly female work force [iii] we would consider it unfair to restrict the ability to claim the full level of FBT concessions otherwise available to a person in a single full-time position. In addition, complications could arise as employees leave one employer and commence with another through the financial year.

Furthermore, the process of applying such a limitation could impose additional responsibility on employers. If employment declarations were to be used, the impost on employers would need to be limited, with the onus for declaration on the employee and no corresponding responsibility on the employer to verify.

Long Term Options

Option 3.6 and 3.7 Phase out capped FBT concessions and replace with alternative government support/ alternative tax based support mechanisms for eligible NFPs

> ***Q 37 Is the provision of FBT concessions to current eligible entities appropriate? Should the concessions be available to more NFP entities?***
>
> ***Q 38 Should FBT concessions (that is, the exemption and rebate) be phased out?***
>
> ***Q 39 Should FBT concessions be replaced with direct support for entities that benefit from the application of these concessions?***
>
> ***Q 40 Should FBT concessions be replaced with tax based support for entities that are eligible for example, by refundable tax offsets to employers, a direct tax offset to the employees or a tax free allowance for employees?***

As stated above, BoysTown does not believe that FBT concessions should be phased out. We do not consider either of the alternative options to be a constructive or necessary change to the current system of government support for the sector. An employee's FBT arrangements are individualised and frequently changing as employees adapt them to their lifestyle needs, making them unable to be replicated under a macro response strategy.

Direct grants would entail increased cost and resource utilisation to the entity, increasing government reliance and reducing capacity for long-term planning.

Alternative tax-based mechanisms are poorly understood and may have serious negative implications for wage parity across the sectors for similar skills.

If the current funding envelope is not going to be increased and the current system is stable and efficient then we would question what value is going to be delivered by changing the current arrangements. Therefore, given the unknown consequences of these extremely complex options, we would strongly urge the Government to retain the current system. If a decision is made to continue this FBT review process, then we would urge Government not consider alternatives without considerable research, modelling and consultation within the sector.

Section 4
Goods and Services Tax

Q 45   Should current GST concessions continue to apply for eligible NFP entities?

BoysTown believes the current GST concessions should continue to apply. Any changes to our entitlement would have an adverse impact on our sustainability and consequently on the well-being of our clients.

Although the tax area of Goods and Services is complex for organisations to navigate (whether for profit or not-for-profit), BoysTown has developed systems to accommodate current requirements and does not find the compliance burden onerous.

Next Steps

BoysTown supports the concept of streamlining the approach to rules for tax concessions and as outlined in our Introduction, would agree that a more effective system would be to apply all concessions along with a discrete regulatory framework to those entities classified under the proposed concept of a "charity".

Our concerns arise however, when considering the inevitable need to create exceptions for those falling outside the charity definition, and the increased Government cost of any expanded entitlement to concessions. It would appear that the notion of cost neutrality to be applied across all recommendations falling out of this Working Group's final report will entail reductions in financial value to those entities already attracting the complete concessional range. BoysTown would not consider this result to adhere to the principle of maximising the social good given the particular vulnerability of PBI clients. We would therefore strongly urge the Working Group to reconsider the methods by which any new costs would be offset and focus instead on developing incentives that increase NFPs income from non-government sources.

References

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[vii] SKC Inc, NFP Fringe Benefits Tax survey Nov 2012 (yet to be published)
[viii] FWAB 1000 Equal Remuneration Case (2012)