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*igniting community spirit*



## Reimbursement & Value of Volunteer Effort

February 2010

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ISBN 978-0-9775429-2-5

## **Acknowledgement**

On behalf of The Centre for Volunteering, Research and Policy Department, the team would like to acknowledge and thank Steven Huang for his contribution to the data analysis.

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## Executive Summary

This document is a report of the research activities of The Centre for Volunteering (The Centre) into reimbursement of volunteers for their out-of-pocket expenses as well as assessing the value of a volunteers' effort in the Not-for-Profit (NFP) sector of NSW. Volunteer effort is represented in monetary terms as hours of work comparative to an equivalent paid employee role in a similar style of organisation.

Reimbursement of volunteers' expenses is a subject that has drawn a lot of interest and input from the Not-for-Profit sector via several surveys existing in the field. Tax implications are relevant for both the volunteer and organisations utilising volunteers. This study addresses the tax issues and is broadly looking at the extent to which NFP organisations in the Community Services/Health/Welfare, Arts/Culture/Heritage, Education, Conservation/Environment/Animal Welfare segments of the sector reimburse volunteers' expenses.

Assessing the monetary value of volunteering is an aspect of this project. It was initiated by The Centre's research department as a result of inquiries from various sources concerning "social capital" issues. How do you estimate the value of a volunteer to the organisation they work for? Can you quantify this value and nominate it as a dollar amount? How about costing volunteers' contribution by the hour?

Estimates of an hourly value rate for volunteers has been made in the past, for example by the Australian Bureau of Statistics (ABS) and by some overseas institutions, but all numbers found through The Centre's research activity are outdated.

This research also focused on corporate social responsibility (CSR) and pro bono activities. Most Australian corporations do not appear to itemise employee volunteering programme (EVP) costs in annual reports. Instead it appears as a consolidated corporate social responsibility expenditure. Having conducted substantial research to establish this fact, a survey document was designed to obtain details of relevant corporations' EVP cost, number of volunteering hours and method of calculation used to ascertain the cost. The information was sought from forty eight corporations. The response was limited, with only seven corporations willing and able to provide data.

The Centre's projects have a predominant geographical focus on NSW, however, for the benefit of this project the focus had to be broadened to a national perspective. Many corporations that engage in CSR/EVP activities operate Australia-wide and much of their relevant data collection and reporting reflects the national perspective. A number of key

NFPs also operate Australia-wide and there were similar difficulties in getting NSW-only information. A broadening of focus to reflect data availability was thus a necessity to The Centre's project.

Volunteer roles were compared with relevant paid jobs. A maximum of ten roles were selected for each segment reviewed with a further ten roles common to the NFP sector also identified. Pay rates utilised are adult permanent staff and adult casual. The pay rates are listed as wage per week (excluding allowances) and an hourly rate for each identified role as an equivalent full-time position (EFT). These rates are specific to NSW, however the Australian Government Workplace Authority was used in some pay calculations.

# Introduction

This document is presented by The Centre's Research and Policy Team.

## Responsibility/Authority

Research and Policy Manager

- responsible for initiation of research proposal, general oversight of the project and approval of completion of key stages including the final report.

Research and Policy Officer(s)

- responsible for preparing draft research proposal, undertaking of main research tasks and preparation of final research report.

## Definition of Terms

**(EVP) Employee Volunteer Programme** – refers to a programme under which a corporation allows their employees to perform a certain amount of voluntary work annually for the NFP sector during their paid working hours.

**Voluntary activity** – (as endorsed by Volunteering Australia) includes an activity which takes place through not-for-profit organisations or projects and is undertaken:

- to be of benefit to the community and the volunteer;
- of the volunteer's own free will and without coercion;
- for no financial payment; and
- in designated volunteer positions only.”<sup>1</sup>

**Volunteer** – in this study a broad definition of volunteer is employed which encompasses both traditional unpaid volunteer labour as well as corporate volunteers (paid employees who are participants in an (EVP) Employee Volunteer Programme) and professionals providing pro bono services to the NFP sector.

**Not-for-profit (NFP) sector** – in this project the industry groups researched comprise Community Services/ Health/Welfare; Arts/Culture/Heritage; Education; Conservation/Environment/Animal Welfare.

**Reimbursement** – this refers to the reimbursement by NFPs of out-of-pocket expenses incurred by volunteers in the course of performing their volunteering tasks.

**Valuation** – the monetary value of the work conducted by volunteers, nominated as a dollar amount per hour.

**(CSR) Corporate Social Responsibility** – refers to a programme under which various types of community contributions are made by a corporation.

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<sup>1</sup> Volunteering Australia, June 2005, Definitions and Principles of Volunteering, Retrieved 12<sup>th</sup> December 2008, <<http://www.volunteeringaustralia.org/files/AOAL2F8K3S/VA%20Definitions%20and%20Principles%20June%202005.pdf>>

## Reimbursing Volunteers – Tax Implications

It is important to determine whether an individual is a volunteer or an employee of an organisation. This status may affect the tax treatment of transactions between the individual and the organisation. Generally, receipts which are earned, expected, relied upon and have an element of periodicity, recurrence or regularity are treated as assessable income.

There is no legal definition of a “volunteer” for tax purposes.

### Are payments to Volunteers assessable income?<sup>2</sup>

Volunteers can be paid in cash, given non-cash benefits or given a combination of both cash and non-cash benefits. These payments are given various descriptions, including honoraria, reimbursements and allowances. Sometimes they are given no name at all. How an amount is described does not determine its treatment for tax purposes. Whether a payment is assessable income in the hands of a volunteer depends on the nature of the payment and the recipient’s circumstances.

Where a person’s activities are a pastime or hobby rather than income producing, money and other benefits received from those activities are not assessable income. A payment to a volunteer that is not assessable will have many of the following characteristics:

- The payment is to meet incurred or anticipated expenses.
- The payment has no connection to the recipient’s income-producing activities or services.
- The payment is not received as remuneration or as a consequence of employment.
- The payment is not relied upon or expected by the recipient for day-to-day living.
- The payment is not legally required or expected.
- There is no obligation on the part of the payer to make the payment.
- The payment is a token amount compared to the services provided or expenses incurred by the recipient. Whether the payment is a token depends on the full facts surrounding the payment and recipient’s circumstances.

Payments of the following expenses or benefits to the volunteers are usually not treated as tax assessable income for the recipient and they are completely tax deductible for an organisation which has taxation liabilities.

- Honoraria
- Reimbursements (precise compensation)
- Allowances (predetermined amount to cover an estimated actual expense)

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<sup>2</sup> Australian Taxation Office, Non-Profit Organisations section only, Non-Profit, Payments to volunteers, retrieved May 2009, <<http://www.ato.gov.au/nonprofit/content.asp?doc=/Content/8729.htm&page=3>>.

## Honoraria <sup>3</sup>

An honorarium can describe:

- An honorary reward for voluntary services
- A fee for professional services voluntarily rendered.

An honorarium may be paid in money or as property.

Whether an honorarium is assessable income in the hands of a volunteer depends on the nature of the payment and the recipient's circumstances. Honorary rewards for voluntary services are not assessable as income and related expenses are not deductible.

**Example:**

Michael works as a computer programmer at the local city council and volunteers as a referee for the local rugby union. This year, he organised an accreditation course for new referees. He applied for a grant, arranged advertising, assembled course materials and booked venues. Michael is awarded an honorarium of \$100 for his efforts. The honorarium is not assessable income.

Fees received for professional services voluntarily rendered are assessable income. In this situation the volunteer may be entitled to a deduction for expenses incurred in performing these professional services.

**Example:**

Judy has a graphic design business and volunteers at the local art gallery. Judy prepares the gallery's annual report using her business's software and equipment. At the gallery's annual general meeting, Judy is awarded an honorarium of \$200 in appreciation of her services. This honorarium will be assessable income to Judy because it is a reward for services connected to her income-producing activities.

The Australian Taxation Office (ATO) guidelines on 'True honorariums' are as follows. 'True honorariums' are not subject to PAYG withholding or instalment. The following factors indicate a 'true honorarium':<sup>4</sup>

- The payment is received for personal reasons.
- The payment has no connection to the recipient's income-producing activities or services rendered.
- The payment is not received as remuneration or as a consequence of employment.
- The payment is not relied upon or expected by the recipient for day-to-day living.
- The payment is not legally required or expected.
- There is no obligation on the part of the payer to make the payment.
- The payment is a token amount compared to the services provided or expenses incurred by the recipient.

The amount of an honorarium is not a conclusive factor in deciding whether it is assessable income. To determine how a particular honorarium is treated for income tax purposes, the full facts surrounding both the payment and the recipient must be considered.

<sup>3</sup> Australian Taxation Office, Non-Profit Organisations section only, Non-Profit, Payments to volunteers, retrieved May 2009, <<http://www.ato.gov.au/nonprofit/content.asp?doc=/Content/8729.htm&page=3>>.

<sup>4</sup> The Centre for Volunteering, Working with volunteers, Volunteers and Taxation, retrieved 30<sup>th</sup> September 2009, <[http://www.volunteering.com.au/working\\_with\\_volunteers/volunteering\\_issues/volunteers\\_taxation.asp](http://www.volunteering.com.au/working_with_volunteers/volunteering_issues/volunteers_taxation.asp)>

## Reimbursements <sup>5</sup>

A payment is a reimbursement for tax purposes where it is a precise compensation, in part or full, for an expense already incurred, even if the expense has not yet been paid. A payment is more likely to be a reimbursement where the recipient is required to substantiate expenses and/or refund unexpended amounts. In general, the payer considers the expense to be their own and the recipient incurs the expenditure on behalf of the payer. The recipient may be reimbursed for all or part of the expense.

If an organisation reimburses a volunteer for using a personal asset or incurring expenses on its behalf, the reimbursement will not be assessable income of the volunteer, provided:

- The payment does no more than reimburse the volunteer for expenses actually incurred, and
- The payment is not for a supply made in the course of an enterprise of the volunteer.

**Example:**

Robert is an electrical contractor. He volunteers to mow the yard of a local non-profit child care centre. Robert purchases a \$15 spare part for the centre's mower. The child care centre reimburses Robert for the cost of the spare part. As Robert has not made the supply in the course of his enterprise as an electrician, the \$15 received from the child care centre will not be assessable to Robert. Robert also volunteers to do the electrical maintenance at the child care centre and uses materials from his business's trading stock. Because the supplies are made in the course of his enterprise, any reimbursements he receives for the cost of the materials will be assessable income.

## Allowances

A payment is an allowance when it is a definite, predetermined amount to cover an estimated expense. It is paid even if the recipient does not spend the full amount.

Whether an allowance is assessable income of the volunteer depends on the facts surrounding the payment and the relationship between the individual and the organisation. If a volunteer receives an allowance with no regard to actual expenses and there is no requirement to repay unspent monies, the allowance may be treated as assessable income.

**Example:**

Mark volunteers as a telephone counsellor for a crisis centre. He is rostered on night shifts during the week and is occasionally called in on weekends. When Mark works weekends the centre pays him an allowance of \$150. The allowance is paid to acknowledge Mark's extra efforts and to compensate him for additional costs incurred. These payments to Mark are considered assessable income as they are more than a token amount.

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<sup>5</sup> Ibid

## Can volunteers claim tax deduction on expenses related to voluntary work (which are not paid by the NFP organisation)?<sup>6</sup>

The income tax law contains no specific deductions for voluntary-work expenses. As voluntary work is usually unpaid, payments to volunteers are generally not assessable income. For this reason, most expenses incurred in voluntary work are not tax deductible.

A volunteer may be entitled to claim expenses incurred in gaining or producing assessable income, *except where the expenses are of a capital, private or domestic nature*. For example, expenditure on items such as travel, uniforms or safety equipment could be deductible. Expenses incurred for private and income-producing purposes must be apportioned, with only the income-producing portion of the expense being tax deductible.

### Example:

John operates a commercial fishing trawler and uses navigational charts in his business. He also volunteers as an unpaid training officer at the volunteer coastguard. John purchases two identical sets of navigational charts – one for his business, the other as a training aid in coastguard courses. John will need to apportion the expense and can claim the part that is incurred in gaining or producing assessable income – in this case, half the total cost.

## PAYG (Pay As You Go) Withholding Tax

Payments to volunteers are generally not subject to PAYG withholding. However, an organisation may be required to withhold from a payment to a volunteer where the payment is for a supply of goods or services made in the course of an enterprise carried on by the volunteer, and the volunteer has not quoted their Australian business number (ABN).

The NFP organisation should not withhold if:<sup>7</sup>

- The total payment to the supplier is \$75 or less, excluding any GST;
- The supplier is an individual under 18 years of age and the payments made to that person do not exceed \$120 per week;
- The supply is wholly input taxed under GST – this includes most financial supplies, supplies of residential rent and residential premises, food supplies by school tuckshops and canteens that have chosen to be input taxed and sales made at fundraising events that charities, gift-deductible entities and government schools can, and have chosen to, treat as input taxed.

Also, the organisation should not withhold if:

- The supply is made in the supplier's private capacity, or as their hobby;
- The payment is exempt income for the supplier (for example, the supplier is an income tax exempt charity);
- The payment is to a non-resident who is not carrying on an enterprise in Australia or through an agent in Australia;
- The supplier is not carrying on an enterprise because they have no reasonable expectation of profit or gain.

<sup>6</sup> Australian Taxation Office, Non-Profit Organisations section only, Non-Profit, Goods and services tax, retrieved May 2009, <<http://www.ato.gov.au/nonprofit/content.asp?doc=/Content/8729.htm&page=5&H5>>.

<sup>7</sup> Australian Taxation Office, Non-Profit Organisations section only, Non-Profit, Pay as you go withholding, retrieved May 2009, <<http://www.ato.gov.au/nonprofit/content.asp?doc=/Content/8729.htm&page=7&H7>>.

## FBT (Fringe Benefits Tax)

Generally benefits provided to volunteers do not attract FBT. However, if an NFP organisation provides non-cash benefits to workers in lieu of salary and wages, FBT can apply.

## Goods and Services Tax <sup>8</sup>

The NFP organisation must be registered for GST if its GST turnover is \$150,000 or more. If its turnover is less, it can register if it chooses. If an organisation is registered for GST, it may be entitled to claim GST credits for purchases that it makes for its volunteers or when it reimburses its volunteers for expenses they have incurred.

From 1 July 2005, charities needed to be endorsed to access GST and FBT charity tax concessions. Access to income tax charity concessions is only available to charities that have been endorsed as income tax exempt charities. This requirement was introduced on 1 July 2000.

GST-free sales - You do not include GST in the price of GST-free sales that you make, but you are entitled to GST credits for things you have purchased or imported for use in carrying on your activities. Some examples of GST-free sales include basic food, exports, sewerage and water, the sale of a business as a going concern, non-commercial activities of charities and most education and health services.

Input-taxed Sales - An organisation cannot claim GST credits for the GST in the price of purchases that it makes (whether for a volunteer or not) that are for the purpose of making input-taxed sales.

Entertainment - If an organisation provides entertainment to its volunteers, it generally cannot claim GST credits for the GST included in the cost of the entertainment. Entertainment constitutes food, drink, recreation, accommodation or travel provided as entertainment and includes more elaborate meals provided in a social setting. However, if the NFP provides food, drink, accommodation or travel that is reasonably incidental to a volunteer's attendance at a seminar of at least four hours duration, it can claim GST credits for the GST included in such expenses. Additionally, if an organisation provides light meals, such as hot or cold sandwiches, morning and afternoon tea or non-alcoholic refreshments to its volunteers, this will not constitute entertainment and relevant GST credits can be claimed.

### Examples:

An emergency-services organisation provides sandwiches and pastries to volunteers during an operation. The organisation is entitled to claim GST credits for any GST included in the expenses incurred.

A charity holds an end-of-year dinner as a thank you to its volunteers. The charity is not entitled to claim GST credits for any GST included in the expenses incurred.

A surf life saving club holds an all day training course for its volunteer life savers. During the day, the club provides a smorgasbord of hot and cold foods. The surf life saving club is entitled to claim GST credits for any GST included in the expenses incurred.

<sup>8</sup> Australian Taxation Office, Businesses section only > Businesses > Tax topics - GST > Advanced topics> Property, retrieved May 2009, <<http://www.ato.gov.au/businesses/content.asp?doc=/content/74191.htm>>.

## Tax Invoice Required

If an organisation is entitled to claim GST credits (including when it reimburses a volunteer for an expense), it needs to hold a tax invoice. The volunteer needs to request a tax invoice from the supplier and pass that tax invoice to the organisation. The organisation can still claim the GST credits even if the tax invoice is in the name of the volunteer. An organisation does not need a tax invoice to claim a credit if an expense is \$82.50 (GST inclusive) or less. All that is required is some other documentary evidence of the expense, such as a cash receipt, cheque butt or bank statement.

## GST on Supplies to Volunteers<sup>9</sup>

An organisation does not need to remit GST on things that it provides to volunteers if those things are to be used by the volunteer in undertaking their activities.

### Examples:

An adult migrant education organisation provides its volunteers with stationery to be used in teaching English to migrants. The stationery is to be used by the volunteer in providing their services. Therefore, the organisation is not required to remit GST on the provision of stationery to the volunteers.

A hospital provides its volunteers with meals at its canteen. The meal is provided to the volunteer to assist them in providing their services to the hospital. The hospital is not required to remit GST on the provision of the meal to the volunteer.

## GST Credits on Reimbursement of Expenses

A payment is a reimbursement where the recipient is compensated exactly (meaning precisely, as opposed to approximately), whether wholly or partly, for an expense already incurred although not necessarily disbursed.<sup>10</sup>

### Examples:

A sporting club buys uniforms for its volunteer players. The club is entitled to a GST credit for the GST in the price of the uniforms.

A charity buys a car for volunteers to use when carrying out the organisation's services. The charity is entitled to GST credits for the GST in the purchase price of the car.

Subject to the following three exceptions, an organisation cannot claim GST credits when it reimburses a volunteer for expenses they have incurred in carrying out their activities for the organisation:

1. If the NFP is a charity, a gift-deductible entity or a government school, it is entitled to claim GST credits when it reimburses a volunteer for expenses directly related to the volunteer's activities for the organisation.

### Examples:

A volunteer of a charity which operates a crisis centre, contacts many people by telephone from her home. The charity reimburses the volunteer for telephone expenses relating to her work for the centre. The charity is entitled to claim a GST credit for the GST included in the price of the calls.

<sup>9</sup> Australian Taxation Office, Non-Profit Organisations section only > Non-Profit > Goods and services tax, retrieved May 2009, <<http://www.ato.gov.au/nonprofit/content.asp?doc=/content/8729.htm&page=5&H5>>.

<sup>10</sup> Australian Taxation Office, Non-Profit Organisations section only > Non-Profit > Goods and services tax, retrieved May 2009, <<http://www.ato.gov.au/nonprofit/content.asp?doc=/content/8729.htm&page=5&H5>>.

A volunteer counsellor for a charity attends a training session on conflict resolution. The charity reimburses the volunteer for the cost of the session. The charity is entitled to claim a GST credit for the GST included in the cost of the session.

A volunteer for a charity that runs a support group buys soft drink and biscuits for the meetings of the group. The charity reimburses the volunteer for the expense. The charity is entitled to claim GST credits for any GST in the price of the soft drink and biscuits.

2. If a volunteer acts as an NFP organisation's agent when incurring an expense, the organisation is entitled to claim GST credits for expenses incurred by a volunteer authorised to incur those expenses on its behalf.

**Example:**

A bushwalkers' club authorises its social secretary to hire a hall for the club's annual general meeting. The social secretary pays for the hire of the hall. The club reimburses the social secretary for this expense. Provided the social secretary booked the hall in the name of the club (and the club rather than the social secretary is bound by the hire agreement with the owners of the hall), then the club will be entitled to claim GST credits for the GST in the price of the hall hire.

3. If the volunteer is an officer of an organisation, the NFP can claim GST credits when reimbursing an officer for expenses directly related to their activities as an officer.

**Example:**

The voluntary secretary of the Lawnmowers' Association of South Australia attends an interstate conference on the latest lawnmower technology. The association reimburses the secretary for her travel expenses in attending the conference. The association is entitled to claim GST credits for the GST included in the costs of her travel.

**Reimbursement vs Allowance** - Reimbursements are treated differently to allowances for purposes of claiming GST credits. If an organisation meets one of the three exceptions, it can claim a GST credit if it **reimburses** the volunteer. If the NFP pays that volunteer an **allowance**, it cannot claim a GST credit.

**Examples:**<sup>11</sup>

Aiko is a volunteer of a charity. Aiko picked up and paid for a stationery order for the charity. The stationery cost \$100 and Aiko used approximately \$20 worth of petrol. Aiko provided the receipt for the stationery to the charity and is compensated exactly for the cost of the stationery. Aiko would not have been entitled to receive the \$100 if she was unable to vouch for the stationery cost. This amount is a reimbursement. Aiko also received \$50 for the cost of the trip and was not required to return any unspent money. This amount would be an allowance.

Volunteers of a charity are provided with an allowance of \$100 per year for petrol expenses. The volunteer is paid this amount even if they spend more, or less, than this amount on petrol. The charity will not be entitled to claim a GST credit on the amount provided to each volunteer.

## Deductible Gift Recipients

Certain organisations are entitled to receive income tax deductible gifts and tax deductible contributions. They are called deductible gift recipients (DGRs).<sup>12</sup>

<sup>11</sup> ATO, Guide for non-profit organisations and individuals, Volunteers and tax, Treatment of transactions between non-profit organisations and volunteers, retrieved May 2009, <[http://www.ato.gov.au/content/downloads/SME8729\\_nat4612.pdf](http://www.ato.gov.au/content/downloads/SME8729_nat4612.pdf)>.

<sup>12</sup> Australian Taxation Office, Non-Profit Organisations section only> Non-Profit, Operating your organisation - Income, sales, turnover, fundraising and donations> Gifts and donations, retrieved May 2009,

The income tax law determines which organisations and types of organisations can qualify as DGRs.

All DGRs (except those listed by name) must be endorsed by the Tax Office. If they are not endorsed, donors cannot claim income tax deductions for their gifts.

DGRs listed by name include prescribed private funds and organisations such as the Australian Sports Foundation and Amnesty International Australia. There are two ways organisations can become DGRs listed by name. For prescribed private funds, the government gazettes them into the income tax regulations. For others, Parliament amends the income tax law to list the organisation by name in the income tax law.

For other organisations to be DGRs, they must fall within a general DGR category set out in the income tax law. Examples of the general categories include:

- Health promotion charities,
- School building funds,
- Public benevolent institutions,
- Overseas aid funds,
- Registered cultural and environmental organisations, and
- Public libraries, museums and art galleries.

There are two types of DGR endorsement:

- Where an organisation as a whole is endorsed as a DGR; and
- Where an organisation is endorsed as a DGR for the operation of a fund, authority or institution that it owns or includes.

If an organisation is endorsed as a whole, gifts to the entire organisation may be tax deductible. If an organisation is endorsed for the operation of a fund, authority or institution, only gifts to this part of the organisation may be tax deductible.

All DGRs are expected to maintain adequate accounting and other records to verify that tax deductible gifts or contributions are used only for the principle purpose of the fund, authority or institution. This requirement applies to both endorsed DGRs and listed DGRs, including prescribed private funds.

## **Donations**

It is common for volunteers to donate money, goods and time to non-profit organisations. To be tax deductible, a gift must comply with relevant gift conditions, and:

- Be made voluntarily;
- Be made to a deductible gift recipient; and
- Be in the form of money (\$2 or more) or certain types of property.

Donors can claim deductions for most, but not all, gifts they make to deductible gift recipients. For example, a gift of a service, including a volunteer's time, is not deductible as no money or property is transferred to the deductible gift recipient.

Payments that are not gifts include those to school building funds as an alternative to an increase in school fees and purchases of raffle or art union tickets, chocolates and pens.  
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**Example:**

Sally buys a clock at a charity auction for \$200. This is not a gift even if Sally has paid a lot more than the value of the clock.

Individuals may be entitled to a tax deduction for contributions made at fundraising events, including dinners and charity auctions.

A token of acknowledgement from a gift recipient can be consistent with a payment being a gift.

**Example:**

Clare receives a lapel badge for her donation to a deductible gift recipient. This is not a material benefit and the donation is a gift.

Sponsorship payments are not gifts.

## Conclusion

From the aspect of the volunteer, the position is that there are no specific provisions of the income tax law that allow deductions for expenses while undertaking voluntary work. This particularly affects employed/self-employed people who are earning an assessable income and who are also conducting voluntary work by further compounding their cost as a volunteer. Similarly, for volunteers who are unemployed/retired and do not conduct any activities that generate an income, expenses incurred in undertaking voluntary work cannot be tax deductible. As voluntary work is unpaid by definition, any payment received by an individual in their capacity as a volunteer is generally non-assessable income. Most expenses incurred in undertaking voluntary work are hence not tax deductible.

However, as a general rule, volunteers do not have to pay tax on payments or benefits they receive in their capacity as volunteers.

From the aspect of the Not-for-profit organisation, it is not generally liable for PAYG withholding and FBT on payments it makes, or benefits it provides, to volunteers.

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<sup>13</sup> ATO, > Non-Profit > Operating your organisation - Employees, volunteers & other workers> Advanced topics> Volunteers , Volunteers and tax, retrieved May 2009,  
<<http://www.ato.gov.au/nonprofit/content.asp?doc=/content/8729.htm&page=4&H4>>

## Value of Volunteer Effort

The following authoritative organisations were used as the primary sources for determining paid equivalent value of volunteer roles.

Public Service Association of NSW – ([http://www.psa.labor.net.au/publications/files/CE\\_Salaries\\_2008\\_Award-FINAL\)\\_144dpi.pdf](http://www.psa.labor.net.au/publications/files/CE_Salaries_2008_Award-FINAL)_144dpi.pdf))

Industrial Relations Commission of NSW – (<http://www.industrialrelations.nsw.gov.au/awards/controller.jsp>)

Australian Government Workplace Authority – (<http://www.workplaceauthority.gov.au/default.asp>)

Further reference sources can be found at Appendix 1.

This research project examined the value obtained by NFP organisations through volunteers performing services for them. In addition to the monetary value of actual work performed by the volunteers, this value includes various forms of tangible financial benefits eg payments or grants paid to an organisation by various government and philanthropic bodies for approved projects undertaken by volunteers. Government payments may also be made to an accredited organisation for the actual time volunteers spend working on approved tasks. An example of this is volunteer bush care services managed by NSW Councils or National Park organisations, where the government awards funds based on the number of recorded hours of volunteer work. The value of volunteer activities is readily established in these cases.

In terms of the time volunteers provide overall, a study undertaken by the Australian Bureau of Statistics<sup>14</sup> in 2006 regarding voluntary work in Australia found the median number of hours per volunteer to be 56 hours per year, while the average per volunteer was 136 hours per year or 2.6 hours per week.

Several organisations have indicated they would like to value volunteer activities performed for them by comparing the services provided to that of an equivalent full-time position along with the applicable wages for the role performed. In order to provide some indication of this, sample jobs from the NFP segments included in this study, utilising volunteer services have been identified along with typical pay rates and awards covering such roles.

The Australian industrial relations system has given rise to a multitude of employer/employee awards, many of which cover similar roles performed by volunteers. However, it should be noted that the pay rates stated in the various awards for what appear to be similar roles may vary considerably due to the seniority level of the employees and the organisations employing them. For the purpose of this research the pay rates for adults with around 1 – 3 years experience in the roles being undertaken by volunteers were used.

The following Internet sources detailing NSW awards were used as the primary input to this research. The most comprehensive list of awards found was for Public Service

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<sup>14</sup> Australian Bureau of Statistics, *Voluntary Work, Australia*, 2006, cat. no. 4441.0, ABS, Canberra, July 2007, retrieved 7 July 2008, <http://www.abs.gov.au/websitedbs/D3310114.nsf/home/home>.

employees who are covered by the various Crown Employees Awards. These award pay rates are:

- Crown Employees (Public Sector – Salaries 2008) Award
- Office of Industrial Relations, NSW Department of Commerce – Awards Online
- Australian Government, Workplace Authority – Workplace Agreements Online

The award names shown in the following Pay Rates tables are examples of those used to determine the weekly pay rates for the sample jobs. Collectively the awards covered almost all the volunteer roles identified. However, other awards for similar roles had pay rates which were at times quite different to those in the comparable Public Service (Crown) Employees Award.

Many of the awards also identify allowances to be paid under various conditions. Examples of allowances include items such as meals, mileage, petrol, over-time, week-ends, parking, phone calls, clothing, etc. These allowances were not taken into account when stating the pay rates in the table. However it should be noted that such allowances can make a marked difference to the take-home pay of many full time employees. As a guide this can be in the vicinity of 10% – 50% extra, depending on the job and the associated conditions.

Additionally, in this project no consideration has been given to the value of the use of the volunteers' own tools and equipment when providing their services. Given that the use of one's own vehicle is a commonly occurring expense for volunteers, a table showing the current ATO rates per business kilometre mileage has been provided below.

In some cases volunteers are reimbursed for out-of-pocket expenses; however, various research projects undertaken elsewhere have found that in many cases the volunteers neither get nor expect compensation or reimbursement.

The following Pay Rates tables show examples of paid roles and equivalent volunteer roles. The rates given are for the lower range of the adult award wages. The range indicates the weekly rates stated across the identified awards. The low end of the rate indicates the adult entry level pay of the lowest award while the upper rate is the highest stated pay for adults with around 3 years experience. (Allowances are extra.)

The number of hours per week full-time employees were to work under award conditions varied from 35 to 44 hours, with most awards quoting 35 to 40 hours. The hourly rates shown in the tables were calculated by dividing the weekly rates by a nominal 38 hours, then rounding up to the nearest dollar.

Many awards did not state an hourly rate for casuals; however, those that did typically paid 10% to 30% more than the calculated hourly rate shown in the table. A few of the awards that stated casual rates paid higher than the 30% for casual workers, particularly for the more specialised roles.

**Table 1 - ATO Rates per business kilometre**

Engine capacity		Cents per kilometre
Ordinary car	Rotary engine car	2007-08 income year
1600cc (1.6 litre) or less	800cc (0.8 litre) or less	58 cents
1601cc - 2600cc (1.601 litre - 2.6 litre)	801cc - 1300cc (0.801 litre - 1.3 litre)	69 cents
2601cc (2.601 litre) and over	1301cc (1.301 litre) and over	70 cents

**Table 2 - Sample Pay Rates for general support staff**

Paid Sector Role	Example Volunteer Roles	Adult Perm. Wage per week (not inclusive of allowances)	Adult Perm. Rate per hour	Adult Casual Rate per hour	Awards/Source
<b>Common Roles</b>					
Bus driver	Bus driver	\$746	\$20	\$21 - \$25	Transport Industry - Motor Bus Drivers And Conductors (State) Award Sydney Buses
Clerical and Admin Support	Committee member Phone support Receptionist Fund Raising	\$586 - \$788	\$16 - \$21	\$17 - \$24	Clerical and Administrative Employees Consolidated (State) Award Aged Care General Services (State) Award Local Government (State) Award
Cleaner	Caretaker	\$581 - \$607	\$16		Miscellaneous Workers' General Services (State) Award
Driver (own vehicle)	Courier Meals on Wheels	\$844 - \$1118	\$23 - \$30		MyCareer survey
Driver (vehicle provided)	Courier	\$594 - \$705	\$16 - \$19		Transport Industry - Mixed Enterprise (State) Award
Handyman	Handyman	\$553	\$15	\$17	Animal Welfare, General (State) Award
Librarian	Librarian	\$691	\$19	\$20	Private Hospitals Professional Employees Award
Retail Assistant	Shop worker	\$606 - \$612	\$16		Shop Employees State Award
<b>Professional Services</b>					
Accountant Board Management Committee Legal Services	Accountant Board Director Legal Services		\$120	\$120	U.S.A. Survey established professional services valued at US\$120 per hour. Same dollar rate used but in Aust dollars.
IT Worker	IT Worker		\$45 - \$80	\$60 - \$80	Typical contract rates

## Community Services / Health / Welfare Sectors

The websites of various NFPs that offer programmes, which are directly involved with local communities, were researched. To narrow the scope of the investigation, an appropriate programme was selected for study, eg Meals on Wheels.

The reason for choosing this particular programme was that most volunteers have a specific and common task, which is delivering meals to elderly or disabled people using their own means of transportation (private vehicle).

Most of the Meals on Wheels service is done in rural areas (around 60%), which can influence or impact the value in dollar terms of the volunteering activity (ie longer distance and time spent) compared to urban services in which distances are shorter. Another way of determining the “value” of the work done by volunteers is by setting a dollar value to the distance (km) they drive every time they deliver the service.

The Meals on Wheels programme is run locally by Management Committees. There are a total of 220 services available in NSW at this point. The NSW Meals on Wheels website estimates that a total of 35,000 volunteers normally provide this service about one hour daily to over 15,000 clients (rural and urban areas).

### Sample Pay Rates for general support staff

Paid Sector Role	Example Volunteer Roles	Adult Perm. Wage per week (not inclusive of allowances)	Adult Perm. Rate per hour	Adult Casual Rate per hour	Award/Source
<b>Community Services/ Health/ Welfare</b>					
Catering worker	Catering Officer Cook Chef	\$643 - \$714	\$17 - \$19		Aged Care General Services (State) Award
Community Services worker	Club Worker Social visitor Telephone-Counsellor Youth Worker	\$561 - \$869	\$15 - \$23	\$15 - \$31	Club Employees (State) Award Social And Community Services Employees (State) Award
Home care support	Home care support	\$622 - \$697	\$17 - \$19		Charitable, Aged And Disability Care Services (State) Award
Social worker	Social worker	\$701 - \$928	\$19 - \$25	\$20	Private Hospital Professional Employees (State) Award
Welfare officer	Welfare Officer	\$632 - \$780	\$17 - \$21		Private Hospital Professional Employees (State) Award
Aged care assistant	“Pink Ladies” Occupational Therapist	\$597 - \$656	\$16 - \$18	\$17 - \$18	Aged Care General Services (State) Award Nursing Homes, & C., Nurses (State) Award
Community house support	Residential Services Asst. Drug and Alcohol support	\$702 - \$1027	\$19 - \$27	\$21 - \$47	Charitable Institutions (Professional Staff Social Workers) Public Hospital Residential Services Assistant (State) Award
Driver ( own vehicle)	Courier Meals on Wheels	\$844 - \$1118	\$23 - \$30		MyCareer survey
First Aid	First Aid	\$692 - \$921	\$18 - \$25		St Johns Ambulance Operational Ambulance Officers (State) Award

Paid Sector Role	Example Volunteer Roles	Adult Perm. Wage per week (not inclusive of allowances)	Adult Perm. Rate per hour	Adult Casual Rate per hour	Award/Source
Hospital assistant	Hospital assistant "Pink Ladies"	\$721 - \$749	\$19 - \$20		Health Employees' (State) Award

## Arts / Culture / Heritage Sectors

### Sample Pay Rates for general support staff

Paid Sector Role	Example Volunteer Roles	Adult Perm. Wage per week (not inclusive of allowances)	Adult Perm. Rate per hour	Adult Casual Rate per hour	Example Award / Source
<b>Arts / Culture / Heritage</b>					
Guide	Archaeologists Attendant Conservator Historian	\$633 - \$828	\$17 - \$22		Australian Maritime Museum – Union Collective Agreement National Museum Of Australia Workplace Agreement
Librarian	Librarian	\$691	\$19	\$20	Private Hospitals Professional Employees Award
Project Officer	Curator / Manager	\$962 - \$1077	\$26 - \$29		Crown Employees (Exhibition Project Managers And Officers) Australian Museum Award

## Education Sector

### Sample Pay Rates for general support staff

Paid Sector Role	Example Volunteer Roles	Adult Perm. Wage per week (not inclusive of allowances)	Adult Perm. Rate per hour	Adult Casual Rate per hour	Example Award / Source
<b>Education</b>					
School Services	Canteen support Library Assistant	\$606 - \$624	\$16 - \$17	\$18 - \$19	Shop Employees State Award
Childcare	Kids Club worker	\$592 - \$714	\$16 - \$19	\$20 - \$21	Miscellaneous Workers Kindergartens and Child Care Centres (State) Award
Teacher's aid	Tutor	\$672 - \$1033	\$18 - \$28		School Support Staff (Independent Schools) (State) Award Crown Employees (General Assistants In Schools - Department Of Education

<b>Paid Sector Role</b>	<b>Example Volunteer Roles</b>	<b>Adult Perm. Wage per week (not inclusive of allowances)</b>	<b>Adult Perm. Rate per hour</b>	<b>Adult Casual Rate per hour</b>	<b>Example Award / Source</b>
					And Training) Award
Teacher	Adult Education Youth Education	\$786 - \$1579	\$21 - \$42		Teachers (Catholic Independent Schools) (State) Award Teachers (Independent Schools) (State) Award Crown Employees (Teachers In Schools And Related Employees) Salaries And Conditions Award

## ***Conservation / Environment / Animal Welfare Sectors***

### **Sample Pay Rates for general support staff**

<b>Paid Sector Role</b>	<b>Example Volunteer Roles</b>	<b>Adult Perm. Wage per week (not inclusive of allowances)</b>	<b>Adult Perm. Rate per hour</b>	<b>Adult Casual Rate per hour</b>	<b>Example Award / Source</b>
<b>Conservation / Environment / Animal Welfare</b>					
Animal Keepers	Wildlife Shelter worker	\$442 - \$574	\$12 - \$16	\$12 - \$17	Animal Welfare, General (State) Award
Nursery worker	Bush Regenerator	\$555 - \$907	\$15 - \$24	\$16 - \$32	National Trust Of Australia (NSW) Bush Regenerators Award Crown Employees (Parks And Gardens - Horticulture And Rangers Staff)

## EVP & Pro Bono Volunteering & Measurement

Australian corporations do not appear to report an itemised amount for their EVP cost in their annual reports. Instead they record a figure incorporating the total value of their community contribution of various types for the year. This includes their EVP cost as well as donations, gifts in-kind, special services, etc.

The Australian Bureau of Statistics provides some information and there are some estimates available from certain overseas sources, but most of this information is a few years old.

A report written by Dr Duncan Ironmonger from the Households Research Unit, Department of Economics, University of Melbourne titled "Valuing Volunteering"<sup>15</sup> discusses the various methods used to put a monetary value on the output benefits from the time spent in voluntary work. The report provides some interesting material on the various methods devised.

A method developed in the U.K., called the Volunteer Investment and Value Audit (VIVA), puts a value on the resources used to support volunteers (management staff costs, training, recruitment, insurance and administration) in relation to the value of volunteer time. This approach quantifies the economic investment that organisations make in their volunteers. The VIVA ratio, which states that for every dollar invested in volunteers there is a return of X dollars in the value of the volunteers' work, is calculated by dividing the value of volunteer time by organisational investments.

Research has shown that a higher cost is incurred by NFP organisations when supporting volunteers on an event basis or for short-term projects compared with long-term volunteers under relatively stable circumstances.

Undoubtedly, the most satisfactory valuation method involves counting the specific outputs and pricing these outputs at market prices of comparable goods or services produced and sold in the market.

An alternative method involves valuing the time spent in an unpaid activity at a "comparable" market wage. The wage chosen is either (1) the "opportunity cost" of the time the persons involved in unpaid work could have obtained if they had spent the time in paid work; (2) the "specialist wage" that would be needed to pay a specialist from the market to do the activity; or (3) the "generalist wage" that a general "housekeeper" would be paid to do the unpaid work. The "net" opportunity cost values unpaid work at the after tax wage rate less work-related expenses plus income by way of employer cost of superannuation and fringe benefits.

The Australian Bureau of Statistics used these comparable market wage methods to produce estimates for 1992 and 1997 of the value of unpaid household work and the value of volunteer and community work. For 1999/2000 the ABS worked out the average earnings estimate for volunteers as \$15.90 per hour. What would be the equivalent figure today?

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<sup>15</sup> Ironmonger, D (2002) *Valuing Volunteering – The Economic Value of Volunteering in South Australia*, a report, Department of Economics, University of Melbourne.

As an example from Australian corporations, it is known that more than one company calculates the total value of their volunteering employees' actual salaries for the period they volunteer and includes this total cost in their community contribution figures. This means that a manager with a high salary may do a volunteering job as a gardener, which does not in any way reflect their earnings level.

Australian corporate CSR representatives were contacted to obtain specific numbers for the financial year 2007/08. A survey document was emailed to the CSR coordinators of approximately fifty corporations known to have EVP facilities in place. The survey document included explanatory notes regarding the information being sought and a cover letter inviting the companies to cooperate with the project. Although the response rate was very low, some relevant data was obtained to assist in the estimate of corporate volunteers' valuation.

According to the results from this corporate survey, the mean employee volunteer value is \$37.17 per hour, which probably reflects the average cost of "mixed" volunteers from the corporate sector quite realistically.

In the USA an industry standard for valuing professional pro bono services has been established at US\$120 per hour. The same A\$120 rate could be used to value accounting and legal pro bono services in Australia.

## Reimbursement by NFP Sectors

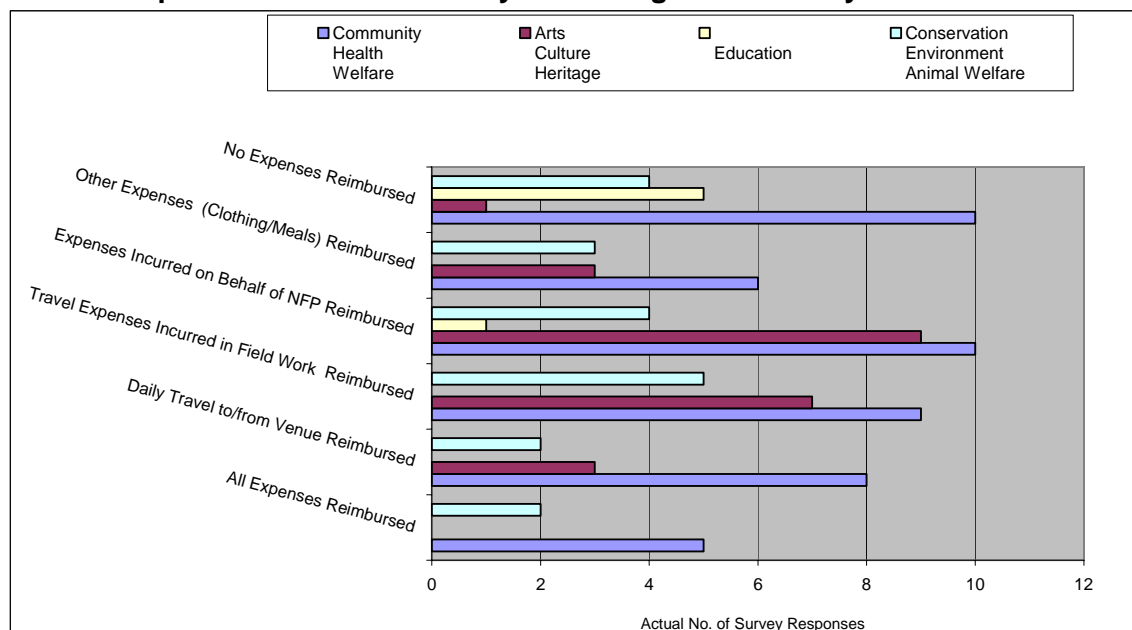
The provision of reimbursement of actual expenses incurred by volunteers while working for not-for-profit organisations varied significantly between the four NFP segments surveyed. The level of reimbursement also differed noticeably among the participating organisations within the same NFP sector segment.

The Centre surveyed one hundred NFP organisations by telephone to find the extent to which they reimbursed various expenses incurred by their volunteers. A total of sixty-nine organisations responded with the requested information about their policy in this regard.

The detailed data obtained was analysed and sorted into six categories of reimbursement provided. These categories include “No Expenses Reimbursed” and “All Expenses Reimbursed”. The bar chart below shows the number of survey respondents from each sector segment and how they manage reimbursement. As several respondents reimburse expenses in more than one category, the total number of survey responses displayed in the graph exceeds the number of participating NFP organisations.

It was evident that a significant number of NFPs, twenty of the surveyed organisations, do not reimburse any expenses at all, while seven reimburse all expenses incurred. The majority of the NFPs reimburse specific types of expenses, particularly those incurred on behalf of the organisation, provided a receipt is presented. The “Other Expenses Reimbursed” category mainly covers uniform or other clothing expenses as well as the cost of meals. This group of expenses was reimbursed by twelve of the surveyed organisations. Travelling costs incurred in conducting field work are usually reimbursed, while the volunteers’ daily travel expenses to and from the main venue are quite frequently covered by the volunteers themselves.

### Level of Expense Reimbursement by 4 NFP Segments Surveyed



## Conclusion

Valuing the level of the contribution of volunteers to the Australian economy has been difficult in the past. However the recently released Productivity Commission report<sup>16</sup> on the contribution of the not-for-profit sector highlighted the value that the NFP sector contributes to the country's GDP. Given that all NFPs rely to some extent on volunteer effort (even if only through the activity of its Management Committee or Board of Directors) it is important that the sector establishes a reporting framework for volunteer costs to ensure that the community, government and the volunteers themselves are kept informed of the value of that effort and that the full cost of providing services is included in operational estimates. For example, The Centre for Volunteering has calculated that referring one volunteer to a member organisation costs The Centre about \$40 in volunteer effort and overheads.

The reimbursement of volunteer expenses is therefore an area for which all organisations – NFP, private and government - should have a defined policy and a method of estimating and recording those costs. This figure should then be highlighted in annual reports and in any documentation relating to output, activity and effort.

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<sup>16</sup> Productivity Commission, *Contribution of the Not – for- Profit Sector Draft Research Report*, October 2008, <http://www.pc.gov.au/projects/study/not-for-profit/draft>

## Appendix 1: Research Literature Summary

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## Appendix 2: Example of Survey Instrument

To: The CSR Coordinator

From: The Centre for Volunteering (NSW)

Sydney, 4 March, 2009

Re: Corporate Social Responsibility

We understand that your company has adopted a Corporate Social Responsibility (CSR) programme and hope that your CSR Coordinator will be able to answer some questions in this regard.

The Centre for Volunteering (NSW) is currently conducting a research project to ascertain the value of volunteering - nominated as a dollar amount per hour. What we would like to obtain is the total cost of your company's employees working as volunteers for the last financial year and how many hours of work that cost entailed as well as the method used to calculate the EVP cost.

We very much appreciate your valuable input to our research projects and thank you. Please return your response by email to [tfrew@volunteering.com.au](mailto:tfrew@volunteering.com.au). The results of the research will be available to you in a report, which will be forwarded upon completion. All responses are strictly confidential and no names will be connected with responses.

Yours faithfully,

Tony Frew  
Research & Policy Manager

The Centre for Volunteering  
Level 2, 228 Pitt St, Sydney NSW 2000  
T: (02) 9261 3600 (9am–4pm) M: 043 22 9 44 66  
E: [tfrew@volunteering.com.au](mailto:tfrew@volunteering.com.au)

From: (Company name and contact number)

To: [tfrew@volunteering.com.au](mailto:tfrew@volunteering.com.au)

Date:

The following information is provided:

(If you have details specifying a certain number of volunteer days, please advise whether those days should be regarded as 8-hour days or any other number of hours per day.)

Total cost of the company's employees working as volunteers for the last financial year

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Total number of days @ \_\_\_\_\_ hours actually worked \_\_\_\_\_

(It would be very useful to know how your company calculates their EVP cost - whether it is based on actual cost of employees' salaries or some other method. But the most important information constitutes the numbers described above.)

Method of calculation used to assess total EVP cost (eg. Based on actual cost of employees' salaries while volunteering - with or without fringe benefits added.): \_\_\_\_\_

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