TABL5525
TAXATION OF EMPLOYEE REMUNERATION

Course Outline
Semester 2, 2015

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Edition Semester 2, 2015

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Dale Boccabella
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STUDY GUIDE

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Module 5  Termination payments
Module 6  Remuneration planning
About the lecturer

Dale Boccabella
B Bus (Phillip), LLB (Syd), LLM (Hons) (Syd)

Dale joined the School of Business Law and Taxation in early 2001 from the University of Western Sydney, where he had spent seven years teaching and researching in various areas of Australia's tax regime. Prior to that, Dale worked for a short time as a tax consultant with one of the ‘Big Four’ firms.

Dale has published over 80 articles, commentaries and conference and seminar papers on Australia's tax regime(s). Those publications are across a wide range of areas (e.g. fundamental income tax principles, aggressive tax planning/tax avoidance, fringe benefits tax, capital gains tax, goods and services tax, tax administration). Further, a number of Dale's publications have been cited by, and quoted from, by other tax commentators, including the Australian High Court in an income tax test case (*FCT v Rowe* (1997) 187 CLR 266; 97 ATC 4317). He has designed an extensive range of courses and teaching materials for both undergraduate and postgraduate courses on Australian taxation law over the past 15 years. Some of the tax areas that Dale has taught at postgraduate level include: Taxation of Partnerships, Taxation of Companies and Company Distributions, Capital Gains Tax, Fringe Benefits Tax, Goods and Services Tax, Tax Administration, Taxation of Financial Arrangements, Tax Planning and Tax Avoidance.
Letter of introduction

Welcome to Taxation of Employee Remuneration. This is an optional course that can be undertaken as a component of a number of Atax programs.

This course focuses on the taxation consequences arising from the employment relationship, and in particular, from the payment of remuneration when services are provided. Remuneration these days is a considerably more complex matter than it used to be. Whereas once a worker was engaged as an employee and paid as such for services provided, today there are two threshold questions: (a) is the worker an employee or an independent contractor, and (b) how is the worker remunerated? If the worker is an employee, where does the tax burden fall? On the employee because, for instance, salaries are paid or share options are granted, or on the employer because a fringe benefit is provided? These are the sorts of questions we consider in this course.

Superannuation is a fundamental part of the workplace today. For that reason we examine the various ways that superannuation affects the employment relationship, the obligations and rights that arise and the taxation consequences.

The teaching strategy adopted in this course reflects the emphasis on practical problem solving embodied in the course learning objectives. Modules are constructed around regular activities which students are to complete independently, and detailed feedback on these activities is provided in the modules. The audio conferences will provide further opportunity to consider the practical implications of the law in this area and for the review of activities from the modules. The course material is intended to be interactive by enabling you to apply key principles through the completion of prescribed readings and activities. The diligent completion of these activities is vital to a proper understanding of the course material and achievement of the learning outcomes.

We hope that you find your participation in this course fulfilling, and encourage you to contact us throughout the session if you require any assistance.

Dale Boccabella
Introduction to the course

Relationship to other courses in program

This course is one of the optional courses offered in the Atax program. It highlights the rules applying to the taxation of employee remuneration, whether it is provided while the employee is providing services, or on retirement or death of an employee. It examines the obligations imposed on employers when they provide such remuneration and employees’ reciprocal rights. The two aspects of superannuation as it affects the workplace—one compulsory and the other voluntary—are examined, as are the tax concessions available to employers and employees when they make superannuation contributions.

Employee remuneration is not, of course, necessarily in the form of salaries or wages (usually, cash). We consider therefore the various ways employees may be rewarded for their services and the tax consequences that arise.

Course summary

This course examines the treatment of employee remuneration in the Australian taxation system.

We start by examining the employer/employee relationship, contrasting it with the principal/independent contractor relationship. This distinction is central to understanding our tax laws. Tax collection obligations imposed on employers, including under PAYG and the pay-roll tax system, are considered in detail.

Employers’ obligations and employees’ rights under the superannuation guarantee system are examined, as are tax concessions for contributions and the taxation of payments made on termination of employment (eg, arising from redundancy, unfair dismissal or death).

The course examines the treatment of personal services income when it is derived through an interposed entity, and the tax consequences of salary sacrifice arrangements and salary packaging. Finally, we look at the legislature’s and the Tax Office’s response to arrangements aimed at avoiding tax on payments for services performed.
Course objectives

On completion of this course, students should be able to:

- distinguish, in broad outline, between an employee and an independent contractor, and explain the importance of the distinction
- explain and evaluate the rationale and workings of the PAYG system and the pay-roll tax system
- detail the major operational features of the fringe benefits tax and its consequences for employers and employees
- describe the operation of and rationale for tax concessions for employers and employees when they make superannuation contributions
- describe the tax penalties that may be imposed if excess superannuation contributions are made for, or by, an employee
- explain the superannuation guarantee obligations imposed on employers and the implications for employees
- distinguish the various types of payments that may be made on termination of employment and the tax treatment of those payments
- explain various anti-avoidance provisions aimed at preventing the minimising of tax through remuneration planning.

Student learning outcomes and goals

Learning outcomes are what you should be able to do by the end of this course if you participate fully in learning activities and successfully complete the assessment items. The learning outcomes in this course will help you to achieve some of the overall learning goals for your program. These program learning goals are what we want you to be or have by the time you successfully complete your degree. The following is a list of the UNSW Business School program learning goals for both undergraduate and postgraduate students.
UNSW Business School Undergraduate Program Learning Goals

1. **Knowledge:** *Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.*
   
   You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.

2. **Critical thinking and problem solving:** *Our graduates will be critical thinkers and effective problem solvers.*
   
   You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.

3. **Communication:** *Our graduates will be effective professional communicators.*
   
   You should be able to:
   
   a) Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and
   
   b) Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.

4. **Teamwork:** *Our graduates will be effective team participants.*
   
   You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. **Ethical, social and environmental responsibility:** *Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.*
   
   You should be able to:
   
   a) Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   
   b) Identify social and cultural implications of business situations.

The table on the following page shows how your Course Learning Outcomes relate to the overall Program Learning Goals, and indicates where these are developed and assessed.
UNSW Business School Postgraduate Coursework Program Learning Goals

1. **Knowledge:** *Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.*

   You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. **Critical thinking and problem solving:** *Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.*

   You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. **Communication:** *Our graduates will be effective communicators in professional contexts.*

   You should be able to:
   
   a) Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   
   b) Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. **Teamwork:** *Our graduates will be effective team participants.*

   You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. **Ethical, social and environmental responsibility:** *Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.*

   You should be able to:
   
   a) Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   
   b) Consider social and cultural implications of business and/or management practice.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals, and indicates where these are developed and assessed.
<table>
<thead>
<tr>
<th>Program Learning Goals</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Knowledge</td>
<td>Demonstrate a further development of skills of statutory construction plus the ability to critically review interpretations of legislative provisions, in applying these provisions to the taxation of employee remuneration, whether provided while the employee is providing services, or on retirement or death of an employee.</td>
<td>Module Activities Discussant system Assignment Examination</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>Independently analyse, and advise on, the taxation treatment of employee remuneration across a broad range of contexts. Consider more complex issues such as the treatment of personal services income when it is derived through an interposed entity, and the tax consequences of salary sacrifice arrangements and salary packaging. Critically analyse the Tax Office’s response to arrangements aimed at avoiding tax on payments for services performed. Locate and interpret relevant legislation, case law and Tax Office advice (Rulings, Determinations etc) relevant to the taxation of employee remuneration. Conduct in depth research on topics canvassed in the course. Masters students will be able to demonstrate a critical approach to material presented and evidence of original and independent thought.</td>
<td>Module Activities Discussant system Assignment Examination</td>
</tr>
<tr>
<td>3a Written communication</td>
<td>Recognise and resolve legal and tax problems. Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing. Apply correct citation and referencing conventions in properly acknowledging all source material used.</td>
<td>Assignment Examination</td>
</tr>
<tr>
<td>3b Oral communication</td>
<td>Not specifically addressed in this course.</td>
<td>Discussant system</td>
</tr>
<tr>
<td>4 Teamwork</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
<tr>
<td>5a Ethical, environmental and sustainability responsibility</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
<tr>
<td>5b Social and cultural awareness</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
</tbody>
</table>
Course evaluation and quality enhancement

The School of Taxation & Business Law’s quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the semester, you will be asked to complete an online survey via myUNSW to evaluate the effectiveness of your course lecturer and the actual course content. These surveys are administered as part of the UNSW Course and Teaching Evaluation and Improvement process (‘CATEI’). Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing the quality or course content and delivery.

Student surveys for this course have consistently indicated high levels of satisfaction, which suggests that the various components of the study materials are seen to be achieving their purposes. All constructive written comments provided by students have been taken into account and addressed as part of subsequent revisions.

Student responsibilities and conduct

Students are expected to be familiar with and to adhere to university policies in relation to attendance, and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. More information on student conduct is available at: https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html

Guide to online behaviour: https://student.unsw.edu.au/online-study

You should take note of all announcements made in lectures, tutorials, the Atax Bulletin, or on the course Website (Moodle). From time to time, the School or the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

Information and policies on these topics can be found in the ‘A-Z Student Guide: https://my.unsw.edu.au/student/atoz/A.html and specific information for students studying taxation programmes can be found in the Atax Student Guide. See, especially, information on Attendance and Absence, Academic Misconduct, Assessment Information, Examinations, Student Responsibilities, Workload and policies such as Occupational Health and Safety.
How to use this package

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the Suggested Study Schedule at the end of this Course Outline as a guide to completing your coursework. So as to get the most out of your study we recommend that you follow this study schedule through the course and fit various time demands into a well-organised diary. Systematic study through the Semester is the key to success in a flexible learning program.

The Study Materials (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Semester and helps you plan your workload. It also identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.

2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the Study Materials is designed to highlight key points and assist your revision for assignments, research papers and examinations.

3. It tells you when to refer to textbooks, legislation and other readings, giving precise details of what you should read.

Features of the Study Materials

Each module includes a range of features to assist you in managing your learning and developing study skills. These features include:

- Overview page
- Heading levels
- Learning outcomes and key concepts
- Module text
- Activities and feedback
- Readings
- Margin notes
- Instructional icons

Please familiarise yourself with the Key to Instructional Icons on the following page. These icons are intended to help you navigate the study materials and to encourage active learning.
Key to instructional icons

- compulsory reading
- optional reading
- note this important point
- recall earlier work
- discuss with colleague
- access Moodle or the Internet
- use video resource
- use software
- write responses outside the Study Materials
- write response in the Study Materials
- pause to reflect
- prepare for discussion in an Audio Conference or Webinar
- discuss with study group
- undertake investigation or research
- use audio resource
- perform fieldwork

Only some of the media shown in the instructional icons are used in this course.
Profile of this course

Course description

Course number/s  TABL3025/5525

Course name  Taxation of Employee Remuneration

Units of credit  6

This course is taught in parallel to both undergraduate (TABL3025) and postgraduate (TABL5525) students. The study materials and assessment activities are universal for all students.

Suggested study commitment  You should plan to spend an average of 10–12 hours per week on this course to perform well (including class attendance, online participation, assignments, examination preparation etc). The information included on the overview page of each module should help you plan your study time.

Semester and year  Semester 2, 2015

Lecturer/s  Dale Boccabella

Contact details
Telephone:  +61 (2) 9385 3365
Fax:  +61 (2) 9313 6658
Email:  d.boccabella@unsw.edu.au
Textbooks and references

Prescribed textbook/s

You must purchase or have access to the following publication/s.


This is referred to throughout the Study Guide as ‘Textbook’.

Act/s

Students need to refer to several pieces of legislation for this subject. Some (but not all) of the legislation is in:


Students will also need to have a copy of relevant parts of the *Payroll Tax Act 2007 (NSW)* or of the equivalent legislation for the State or Territory in which the student is based.

Citation and style guide

In presenting written work for assessment in this course you must use an appropriate and consistent style for referencing and citation. The following is a selection of acceptable citation and style guides, which you may use as the basis for your written work. You must purchase or have access to one of the following publications.


(This is free to download and is the citation style guide used by the majority of Australian legal journals.)


**Recommended reference/s**

Below is a list of further references that you may find useful in this course. Purchase of recommended references is not compulsory.


This is the classic, concise dictionary of legal terms which is very useful for students of law based subjects.


Although you will not be examined on developments that occur after the writing of these materials, students wishing to keep up with changes that affect this course could refer to:

*CCH Tax Week*  
or  
*Thomson Reuters Weekly Tax Bulletin*
Supporting your learning

Conferencing

Conferences may be either in the form of an audio conference (conducted by telephone) or a webinar (conducted over the Internet). Instructions on preparing for and participating in audio conferences and webinars are available on the Taxation & Business Law website and in your course Moodle website.

These Conferences provide an opportunity for you to clarify and extend your understanding of the material in this course. They are designed to try out new ideas and give you a forum to ask questions and discuss issues with your lecturer and other students. Do not be afraid to participate—it is only by trying out new ideas and exploring their dimensions that you will learn in any real depth.

Thorough preparation is essential if you are to gain maximum benefit from a Conference. You can only start to come to grips with material if you work on it actively. As a general rule each Conference will cover the module/s between the previous Conference and the week it falls within on the Suggested Study Schedule. However, more specific information on material to be covered in each Conference may be provided via Moodle throughout the Semester (see ‘Online learning in this course’ below). Exact dates and times for Conferences will be advised via a timetable that you will find on Moodle and on the TBL Website (under Timetables).

There are six audio conferences for this course during the Semester. The Suggested Study Schedule in this Outline indicates in which weeks audio conferences will be held. Each audio conference is of approximately two hours duration.

Remember audio conferences are not lectures—your active participation is an important part of the learning experience and preparation for examinations!
School of Taxation & Business Law Website

The School of Taxation & Business Law’s website is at:

https://www.business.unsw.edu.au/about/schools/taxation-business-law

In addition to general information for all of the School’s students and visitors, there is a portal under Student Resources which contains information specific to those students undertaking flexible learning courses—for example, information about exams, timetables and the Weekly Bulletin:

https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support

Atax Student Guide

The Atax Student Guide is a vital source of information for students studying flexible learning courses. It provides administrative and other information specific to studying these courses and you should make a point of being familiar with its contents. You can access the 2015 Atax Student Guide from your Moodle course website(s).

Library and resources

There are several resources that you can access from the School of Taxation & Business Law website to help you with your academic and research goals. Online tax and legal resources can be found at:

From this site you can access:

- The UNSW Library’s catalogue, online databases and e-journals
- The UNSW Learning Centre for online academic skills resources (eg, essay and assignment writing, plagiarism), and
- Gateway’ links to legislation, case law, tax and accounting organisations and international tax agencies.

UNSW Library

UNSW Library provides information resources, services and research support that can assist UNSW students complete their course requirements. Online library resources such as online databases, e-books and e-journals are available 24 hours a day via the Library Homepage (http://www.library.unsw.edu.au/).

Information about your borrowing rights for hardcopy resources is
available from the Library Homepage. All students can use the InterLibrary Loan service to access resources not held within UNSW Library.

Library Subject Guides

The UNSW Library has developed Subject Guides which identify major electronic resources in specific subject areas and are the ideal starting point for research.

Subject Guides

There are a range of Subject Guides in Business and Law topics, and a guide specific to electronic Taxation resources in the Taxation Subject Guide at http://subjectguides.library.unsw.edu.au/law/taxation.

Getting Library help

The Help Zones are where you can find library staff to help you. They are located just inside the entrance to each library.

See opening hours for staffed hours of library Help Zones.

See Contact Us for telephone numbers of the Help Zones.

Help Zone staff can assist you with:

- locating journal articles, cases and legislation
- searching on-line databases and e-journals
- loans of books

You can also use the ‘Ask Us’ icon on the Library Homepage to ask the Library a question online.

For library related queries you can also contact the Faculty Outreach Librarian to the UNSW Business School.

Online learning in this course

UNSW Australia uses an online learning platform called ‘Moodle’. You should try to familiarise yourself with Moodle early in the semester. The Moodle course websites are where lecturers post messages and deliver documents to their class, where students can complete quizzes, submit assignments and participate in discussions, etc. This platform is an important link between you, your lecturer and your peers, and you should make a habit of regularly accessing your Moodle course website as part of your study regime.

All of the School’s flexible learning courses will have a Moodle course website, which is accessible only by students enrolled in that particular course. The contents of each site will vary, but at a minimum will provide you with information about the course, course content, assignment submission, email, relevant links to online resources and
the opportunity to network with fellow students. In addition, Webinars will be recorded and made available via Moodle.

Log into Moodle from: https://moodle.telt.unsw.edu.au/.

**Moodle support**

A complete library of how-to guides and video demonstrations on the Moodle learning management system is available via the UNSW Teaching Gateway at http://teaching.unsw.edu.au/elearning.

**Moodle technical support**

If you encounter a technical problem while using Moodle, please contact the UNSW IT Service Desk via the following channels:

Website: https://www.it.unsw.edu.au/students/
Email: ITServiceCentre@unsw.edu.au
Telephone: +61 (2) 9385 1333

Phone and email support is available Monday to Friday 8am – 8pm, Saturday and Sunday 11am – 2pm. Online service requests can be made via their website.

**Other support**

Additional support for students is available from the UNSW Learning Centre, which provides a range of services to UNSW students. The Learning Centre website also features very helpful online resources which may assist you to refine and improve your study skills. You can access these resources and find out more about the services available at www.lc.unsw.edu.au.

As well as the Learning Centre, the faculty’s Education Development Unit (EDU) provides academic writing, study skills and maths support specifically for UNSW Business School students. Services include workshops, online and printed resources, and individual consultations. For further information, see:

https://www.business.unsw.edu.au/students/resources/learning-support

The EDU contact details are as follows:

Phone: +61 (2) 9385 5584
Email: edu@unsw.edu.au
The ‘Academic Support’ section of the Atax Student Guide details further services available to assist in achieving success in a flexible learning environment.

Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the course convener prior to, or at the commencement of, their course, or with the Equity Officer (Disability) in the UNSW Equity and Diversity Unit (telephone: +61 (2) 9385 4734; email: seadu@unsw.edu.au). Issues to be discussed may include access to materials, signers or note-takers, the provision of services and additional exam and assessment arrangements. Early notification is essential to enable any necessary adjustments to be made. For further information, you may also wish to look at the Student Equity and Disabilities Unit homepage at http://www.studentequity.unsw.edu.au/

**Academic Integrity at UNSW**

UNSW has an ongoing commitment to fostering a culture of learning informed by academic integrity. All UNSW staff and students have a responsibility to adhere to this principle of academic integrity. Plagiarism undermines academic integrity and is not tolerated at UNSW. Plagiarism at UNSW is defined as using the words or ideas of others and passing them off as your own.

The UNSW Student Code ([https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf](https://www.gs.unsw.edu.au/policy/documents/studentcodepolicy.pdf)) provides a framework for the standard of conduct expected of UNSW students with respect to their academic integrity and behaviour. It outlines the primary obligations of students, and directs staff and students to the Code and related procedures.

In addition, it is important that students understand that it is not permissible to buy essay/writing services from third parties as the use of such services constitutes plagiarism because it involves using the words or ideas of others and passing them off as your own. Nor is it permissible to sell copies of lecture or tutorial notes as students do not own the rights to this intellectual property.

Where a student breaches the Student Code with respect to academic integrity the University may take disciplinary action under the Student Misconduct Procedure ([https://www.gs.unsw.edu.au/policy/documents/studentmisconductprocedures.pdf](https://www.gs.unsw.edu.au/policy/documents/studentmisconductprocedures.pdf))

**Examples of plagiarism including self-plagiarism**

**Copying:** Using the same or very similar words to the original text or idea without acknowledging the source or using quotation marks. This includes copying materials, ideas or concepts from a book, article, report or other written document, presentation, composition, artwork,
design, drawing, circuitry, computer program or software, website, internet, other electronic resource, or another person's assignment, without appropriate acknowledgement.

**Inappropriate paraphrasing:** Changing a few words and phrases while mostly retaining the original structure and/or progression of ideas of the original, and information without acknowledgement. This also applies in presentations where someone paraphrases another’s ideas or words without credit and to piecing together quotes and paraphrases into a new whole, without appropriate referencing.

**Collusion:** Presenting work as independent work when it has been produced in whole or part in collusion with other people. Collusion includes students providing their work to another student before the due date, or for the purpose of them plagiarising at any time, paying another person to perform an academic task and passing it off as your own, stealing or acquiring another person’s academic work and copying it, offering to complete another person’s work or seeking payment for completing academic work. This should not be confused with academic collaboration.

**Inappropriate citation:** Citing sources which have not been read, without acknowledging the 'secondary' source from which knowledge of them has been obtained.

**Self-plagiarism:** ‘Self-plagiarism’ occurs where an author republishes their own previously written work and presents it as new findings without referencing the earlier work, either in its entirety or partially. Self-plagiarism is also referred to as 'recycling', 'duplication', or 'multiple submissions of research findings' without disclosure. In the student context, self-plagiarism includes re-using parts of, or all of, a body of work that has already been submitted for assessment without proper citation.
Assessment: All Students

All assignments must be submitted **electronically** through Moodle. Please refer to Appendix A for guidelines on assignment preparation and rules for electronic submission of assignments (as well as information on deadlines and penalties for late submission).

Assessment will be on the basis of:

(a) Discussant system 15%
(b) Assignment 35%
(b) Final examination 50%

In order to pass this course, a student must obtain:

- 50 per cent or more of the total marks available in the course **and**
- at least 40 per cent of the marks available for the final examination in the course.

**Discussant system**

This part of the assessment is compulsory. The general idea is that every student will be allocated to be a discussant in one audio class in regard to particular problems (tutorial problems). In light of constraints (e.g. limited classes, enrolments not yet finalised), I cannot be concrete in precisely what will be required of you in regard to this part of the assessment.

However, one thing is very clear. You will be (at a minimum) expected to contribute to the discussion by addressing the issues raised, applying the law to the facts and reaching conclusions. You may also be required to address questions raised by the lecturer and others in regard to your assigned problems. More detail on this will be provided in the first audio class.

**Assignment**

**Assignment submission date**

There is one assignment:

**Assignment**

<table>
<thead>
<tr>
<th>Due date:</th>
<th>Thursday, 8 October 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighting:</td>
<td>35%</td>
</tr>
<tr>
<td>Word limit:</td>
<td>3,200 words (plus or minus 10%)</td>
</tr>
</tbody>
</table>

*Australian Daylight Saving Time*
The assignment will be released in early August and it will be posted to Moodle.

You may be asked to submit your assignment through Turnitin, which will allow you to check your work for inadvertent plagiarism. You will do this via Moodle. Note that the version lodged at the due date will be taken as your final submission in the course.

For information on Turnitin functions and how to interpret originality reports please refer to the following online resource:

http://www.turnitin.com/static/training/student.php

**Final examination**

The final examination will be open book, of 2 hours duration plus 10 minutes reading time, and will cover the whole Semester’s content. Note that you will not be permitted to write during the reading time.

Examinations are held from **Friday 6 November to Saturday 21 November 2015** for Semester 2, 2015. Students are expected to be available for exams for the whole of the exam period.

The final examination timetable is published prior to the examination period via the Atax Weekly Bulletin and on the School’s website at:

https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/examinations

This is not a negotiable schedule. The School of Taxation & Business Law publishes the exam schedule as a matter of courtesy, and to ensure that any clashes of examinations are brought to our attention.
Evaluation criteria (for assignment)

An important note on word limits

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Your lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade assignments:

- ability to cut through the undergrowth and penetrate to key issues
- identification of key facts and the integration of those facts in the logical development of argument
- demonstration of a critical mind at work and, in the case of better answers, of value added to key issues over and above that of the source materials
- clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read beyond the study materials and references to do the assignment.
# Suggested study schedule

(a more detailed schedule will be posted later on Moodle)

<table>
<thead>
<tr>
<th>Week</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>27 July</td>
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<td>Fundamentals</td>
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</tr>
<tr>
<td>2</td>
<td>3 August</td>
<td>1</td>
<td>Fundamentals</td>
<td>Audio Conference 1</td>
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<tr>
<td>3</td>
<td>10 August</td>
<td>2</td>
<td>Tax collection</td>
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<tr>
<td>4</td>
<td>17 August</td>
<td>2</td>
<td>Tax collection</td>
<td>Audio Conference 2</td>
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<td>24 August</td>
<td>3</td>
<td>Fringe Benefits Tax</td>
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<td>6</td>
<td>31 August</td>
<td>3</td>
<td>Fringe Benefits Tax</td>
<td>Audio Conference 3</td>
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<td>7</td>
<td>7 September</td>
<td>4</td>
<td>Superannuation</td>
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<td>8</td>
<td>14 September</td>
<td>4</td>
<td>Superannuation</td>
<td>Audio Conference 4</td>
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<tr>
<td>9</td>
<td>21 September</td>
<td>4</td>
<td>Superannuation</td>
<td></td>
</tr>
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</table>

**Mid-semester break from Saturday 26 September to Tuesday 6 October 2015**

*(NOTE: Daylight saving begins on Sunday 4 October 2015)*

<table>
<thead>
<tr>
<th>Week</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>5 October</td>
<td>5</td>
<td>Termination payments</td>
<td>Assignment 1 due Audio Conference 5</td>
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<tr>
<td>11</td>
<td>12 October</td>
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<td>12</td>
<td>19 October</td>
<td>6</td>
<td>Remuneration planning</td>
<td>Audio Conference 6</td>
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<td>13</td>
<td>26 October</td>
<td>–</td>
<td>Course revision</td>
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**Examination period from Friday 6 November to Saturday 21 November 2015**