



EDUCATION & TRAINING GRANT CRITERIA

Australian Football League Players' Association

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1. ELIGIBILITY

Players must satisfy one of the following criteria:

- 1.1. The player must be a current member of the AFLPA
- 1.2. The player must be currently contracted with an AFL club and permanently on the Primary or Veterans List of an AFL Club.
- 1.3. Former Primary or Veteran listed players, who were members of the AFLPA in the last year the Player played football in the AFL Competition, are eligible for up to three (3) years after their last playing year provided the player is an AFLPA Past Player member.
- 1.4. Former Rookie listed players, who were members of the AFLPA in the last year the Player played football in the AFL Competition, are eligible for one (1) year after their last playing year provided the player is an AFLPA Past Player member.
- 1.5. Applicants must be currently enrolled in the course, or eligible to enrol in a course.
- 1.6. Players receiving a 'Next Goal Placement' or AFLPA Workshop Grant may not be eligible for an Education and Training Grant in the same calendar year.

2. PAYMENTS

- 2.1. Grants are determined at the absolute discretion of the AFLPA Education and Training Board.
 - 2.1.1. The amount of the grant to an individual Player will be determined by the amounts and approved for all the Education and Training Grants in the relevant year.
- 2.2. Payments will only be made upon receiving a dated receipt for the claimed amount of legitimate educational expenses from an accredited education institution.
- 2.3. All short course payments are made on evidence of satisfactory completion of the course by the player (and a dated receipt/invoice).
- 2.4. No payments or reimbursements will be made after 31 December 2008 under this Grant. Any unused amounts will be forfeited and will not carry over to 2009.
- 2.5. Grants will cover the course fees and student fees. Text books, tuition and essential course materials will also be covered up to a maximum of \$500 per year. The Grant does not cover items such as stationery, calculators, general equipment, parking permits, library fines or late fees.
- 2.6. The Grant will not pay more than \$500 per year towards the cost of private tuition (tutor must have appropriate credentials), the only exception will be for those players undertaking year 12. They may receive up to a maximum of \$3500 per year.
- 2.7. Receipts are required for all amounts paid.
- 2.8. If payment is to be made to a 3rd party the beneficiary of the Grant should provide written direction to the AFLPA that the 3rd party receive the payment.
- 2.9. In the situation where a third party requires reimbursement (eg club or parents), the player must submit an AFLPA Education & Training Grants Third Party Payment Form, available for downloading from www.aflpa.com.au, the AFLPA, or the Player Development Manager.
- 2.10. Any taxation liabilities are the responsibility of the recipient. Payments will not be made if fees have been deferred to HECS / PELS.

3. APPLICATIONS

- 3.1 All applications must be accompanied by a brief explanation by the player as to the reasons and benefits for undertaking further education and training, and how this will assist them with their career after football including any special circumstances that may assist with the players application.
- 3.2 Where players are continuing a course, results for the previous year/term/semester must accompany their application.
- 3.3 Applications must be received by the due date, for 2008 by 15th February for Round 1 or 11th July for Round 2 or 28th November for Round 3.
- 3.4 Players enrolled in a course for the year should apply for the FULL YEAR in Round 1.

4. APPROVED COURSES

- 4.1. The course undertaken by the player must be accredited with a registered training and/or educational institution.
- 4.2. The course undertaken by the player must be related to the player's "career after football".
- 4.3. Players requesting to undertake a number of short courses over the calendar year will have to provide evidence of how these courses are related to each other.

5. TAXATION

- 5.1. AUSTRALIAN TAXATION OFFICE OPINION – 31 October 2000
"Education grants and the Computer usage accessed by members of the AFLPA, under the Education and Training Grants scheme, as described in your above-mentioned letter, is not assessable income for the Players."
This ruling by the ATO means that the Education Grants must conform with the Request for an Opinion as prepared by Arthur Andersen. Part of this opinion states:
"The Account' grants generally do not exceed \$3,000 are not paid directly to the Player. The AFLPA in fact effectively meets part of the cost of the education directly. Where the account grants are to be used for payment of course fees, payment is made directly to the education institution at which the Player is studying. The successful applicants are also entitled to the reimbursement of expenditure incurred in relation to course materials... up to the value of the grant. The Players are only reimbursed upon presentation of a dated receipt to the AFLPA."

Accordingly, it is important that Grants are only given for bona fide education courses, that payments are made direct to the educational institution where possible and that all reimbursements are done so on the presentation of a dated receipt. The payments must be for "legitimate education expenses."

The payments are not classed as a fringe benefit as the players are not employees of the AFLPA. The Grants do not form part of the player's assessable income and don't need to be included in the Player's income tax return.

Players are not therefore entitled to claim a tax deduction for any part of their education or training costs that have been reimbursed by the AFLPA via an approved Education and Training Grant.

If a player is eligible to make a claim under self-education expenses for tax purposes, he must remember to off-set any grant money (discuss with your tax advisor).

As to whether or not a Player is entitled to;

- claim a tax deduction for any education and training costs incurred that are not fully reimbursed by the AFLPA Education and Training Grant; or
- claim for a tax deduction for any other education and training costs that are not the subject of an AFLPA Education and Training Grant Application;

Is a matter that each Player should seek independent advice from their own Tax Agent.