



Thank you

THE YEAR OF LIVING THANKFULLY

I came across this article by David G Allan and he goes on to say... This makes intuitive sense. Be more aware of what you feel is good in your life, and you will feel good. Also, if you're sufficiently grateful, you're less likely to compare yourself to others, which is often the enemy of happiness. How to up your Gratefulness I've been keeping a gratitude journal. And for the last five years or so, my family has engaged in a dinnertime ritual called "Roses, Thorns & Buds" that surfaces the same details.

A lot has been written about these and other thankfulness experiments, and it should be noted that there are no rules or even standards that govern them. We're in very, very soft science territory here. But reliable research does show that whatever you do to increase gratitude pays off, so it's worth it to find what is easy, enjoyable and effective for you.

Roses, Thorns & Buds has been part of so many family dinners since my older daughter was 4 years old that I've forgotten where we first heard about it. It's quite simple: Everyone at the table takes turns sharing "roses," which are something positive and happy-making about their day; "thorns," which are the opposite of that; and "buds" for something we're looking forward to and we anticipate will be a rose. Sometimes, the family meal and sharing these things itself is a rose.

A gratitude journal need not be any more complicated than keeping a notebook by your bed and starting a nightly habit of jotting down who and what you were grateful for that day. Journaling was the standard method for some of the studies cited above, so this is a simple but effective option.

I'm coming up on two years of trying this one, and I added a layer you may want to consider. After one year, I took the time to total up all the mentions. My wife and children were, predictably, at the top, reminding me not to take them for granted. But I was surprised to see that co-workers, neighbours and a city park all ranked highly. It was useful for me to review in that way, because when I see those people, I have this added layer of positive feeling about them at the forefront of my mind. It's hard to get annoyed by someone when you think, "I'm so often grateful for that person."

Or you could just focus on the simple act of saying thank you, and meaning it, more frequently. Writing letters of thanks (or emails if you want to be faster and more frequent) to those for whom you are grateful is worth doing with some regularity. You can also express gratitude with gifts, flowers and favours. Or simply make of list of all the things we take for granted but would be so unhappy to lose, such as job security, health, seeing loved ones. Review that list every week or so.

Whatever way you start infusing your life with more moments of gratitude, in the short and long term, you will be grateful that you did.

LEAVING WORK FOR THE HOLIDAYS STRESS FREE,

*It's all in the
planning.....*

Whatever your plans are for the next month, chances are you will need to schedule them around some holiday time – whether you're own or someone else's.

If you are expecting to take a break, what can you do now to make your time away from work – and your return – as stress-free as possible? Here are five helpful strategies.

1. Review your deadlines and milestones

Even if you plan to work all month, your clients may not. Review your current projects as well as upcoming deadlines and milestones. If you have any deadlines scheduled for later in December, consider moving them up or bumping them to January. Make sure to check with your clients about their own timelines!

You deserve a break and so do your clients. Avoid the frustration of last-minute changes – or worse, missed deadlines – by negotiating any adjustments now.

2. Connect with people you have worked with – and say “thank you”

Even if you do not currently have any ongoing projects with certain colleagues, this is a great opportunity to connect with people you have worked with in the past – not just clients but also co-workers and sub-contractors. Let them know whether you are available over the holidays and thank them for their business or support over the past year.

It is easy to fall out of touch with people you have enjoyed working with once a project wraps up. This is a great opportunity to send a gentle reminder that you are still here and in business – but more importantly, a lot of other people will not bother. That makes this an easy activity that can help you



stand out, and also allows you to genuinely thank people who have helped you succeed.

3. Set an out-of-office message

Even with good planning and communication, you will likely still get emails while you are on vacation. If someone tries to contact you during your time off, this automatic message will let them know that you are away – not simply ignoring them – and makes a commitment that you will be in touch upon your return.

4. Make a to-do list for your first week back at work

Before you leave for your time off, make a list of the priorities you need to tackle when you get back. You may want to put this list together over a few days, just to make sure you don't miss anything as you are wrapping up. (Hint: One of the top items on your list should be replying to any emails you missed while you were away!)

Whether you plan to take a few days off or a few weeks, you should give your brain a chance to think about other things – like your family and friends. Knowing that you have already planned what you need to do when you get back will help you leave work behind and focus on having fun.

5. Actually take a break

Many of us are so wired with smartphones, laptops and tablets that checking in on work is literally just as easy as playing a round of Angry Birds. But if you cannot disconnect yourself from work, you will not enjoy much of a break – and you will rob yourself of an opportunity to relax and recharge. Not only do you deserve a break, you need one! If your life usually moves at a hectic pace, slowing down will give your mind and body a chance to recover so you will be ready to charge ahead in the New Year.



CHRISTMAS FBT LIABILITY? HO HO NO

Apart from giving businesses a chance to thank their employees for a job well done over a difficult year, end of year Christmas celebrations are also of course a chance to get everyone together for some fun and socialising. But while you should feel free to pop a champagne cork or three for employees, make sure that you don't get the tax hangover.

As with any benefit that a business provides to staff that is outside the safe definition of "salary", the question of whether it is a fringe benefit (and therefore taxable) or not (therefore not taxable) will need to be addressed.

But don't think for a minute that the ATO doesn't know how to have fun. While the ATO may be prudent, it can still provide some wriggle room for businesses to let their hair down. Christmas-time entertainment up to the value of \$300 for each employee is generally exempt from FBT. So throwing a party where the cost per head is less than \$300 generally dodges any FBT liability. This should also be the case where an employee's spouse attends the function.

But as the ATO has stated before, there are no different FBT rules that specifically apply to Christmas entertainment, and the rules as they stand are part of the general FBT regime. Under the "minor benefits" umbrella is the allowance for the \$300 limit mentioned above for "incidental" benefits (that are not provided regularly) to be FBT free. Happily however there seems to be a Kris Kringle-inspired tweak to how the rule is applied – the minor benefits threshold of \$300 applies to

each benefit provided, not to a total value of "associated benefits" (which used to be the case). So if, as a generous employer, you also give a gift to staff, the party and the gift are considered separately for FBT. If each is less than \$300, they are both generally FBT free. But remember that if a benefit is exempt from FBT, the business cannot claim it as an income tax deduction, nor can it claim any GST credits arising from these "supplies".

Deductibility of the actual party

The cost of providing a Christmas party is income tax deductible only to the extent that it is subject to FBT. Therefore, as mentioned above, any costs that are exempt from FBT (for example, those minor benefits) can't be claimed as an income tax deduction. Also the costs of entertaining clients are not subject to FBT and are not income tax deductible.

Christmas party held on the business premises

A Christmas party provided to current employees on your business premises or worksite on a working day may be an exempt benefit. The cost of associates attending the Christmas party is not exempt.

Christmas party held off the business premises

The costs associated with Christmas parties held off your business premises (for example, a restaurant) will give rise to a taxable fringe benefit for employees and their associates unless the benefits are exempt minor benefits.

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CHRISTMAS SANGRIA



Christmas Sangria is a delightful way to celebrate the holidays, all in one gorgeous chilled glass. This festive sangria is just the right balance of crisp and fruity, with a slight touch of sweetness!

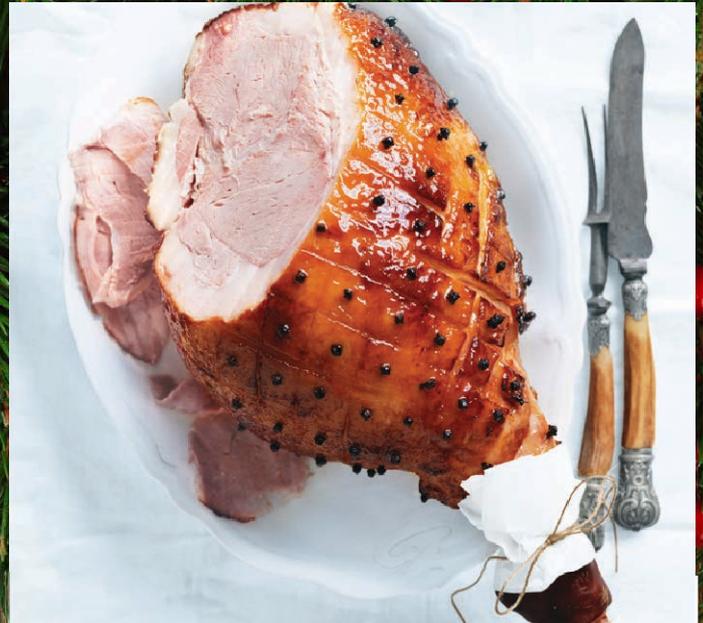
Ingredients:

- 2 bottles Pinot Grigio
- 3/4 cup sparkling apple cider
- 1/4 cup sugar
- 1/4 cup cranberries, halved
- 3/4 cup cranberries, whole
- 1 Granny Smith apple, chopped
- 3 rosemary sprigs

Directions:

1. Combine all ingredients in a large pitcher and stir together with a large wooden spoon to help the sugar dissolve.
2. Refrigerate for at least 4 hours before serving. Serve chilled or over ice.

GLAZED HAM



Ingredients:

- 1/2 cup orange whiskey marmalade
- 2 tbs orange juice
- Whole Cloves

Directions:

1. Preheat oven to 170°C. Remove skin from ham and reserve.
2. Score fat in a diamond pattern with a sharp knife. Place ham on a rack in a large roasting pan. Pour 1 cup of water into pan. Bake for 30 minutes.
3. Meanwhile, combine marmalade and juice in a saucepan and stir over low heat until smooth. Brush ham well with glaze and push cloves into diamond ends. Bake for 30 minutes until golden. Brush with remaining glaze and return to oven for a further 15 minutes to caramelize.
4. Transfer ham to a platter. Slice and serve with salads

Merry Christmas

As 2016 comes to an end we would like to wish all our valued clients a very Merry Christmas and a safe and happy New Year. It has been a pleasure working with you throughout the year, and we would like to express our sincere appreciation for your confidence and loyalty in us and look forward to working with you again in 2017.

We hope you manage to take a break over the festive season and enjoy this time with your families. Embrace the New Year ahead with a fresh and positive outlook .

Our office will be closed from 1pm Friday the 23rd December and re-open on Thursday the 5th January 2017