

To whom it concerns,

I would like to offer my opinions to the proposed reforms to the LAFHA for temporary residents.

We hire quite a few people on 457 visas as Australia is very short on qualified IT resources. The benefit of LAFHA can be used as one of the positive attractions to working in Australia and relocating to offset the high cost of moving to another country. Also as Sydney is continually in the top 10 most expensive cities to live in this also helps attract talent. As an employer we do not use LAFHA as part of salary packaging. It is up to the employee to have an individual accountant, separate from our business to assess their eligibility.

Australia is screaming out for talented and skilled people across numerous professions, and it is my opinion that by taking this away from 457 visa holders it will make it more difficult to attract overseas people to work here. If the LAFHA system is being rorted as suggested in the paper released perhaps raising the minimum threshold amount for non-residents is an option, as well as making the individual accounts who prepare the LAFHA statements that are given to employers liable for their calculations to the Taxation Department if they are found to have acted illegally.

I am sure there is a more just system that can be introduced other than eliminating LAFHA all together for non-residents that will still attract skilled and talented workers to our shores. If you wish to discuss further please feel free to contact me on the below details.

Kind regards,

**Lauren Sharp**

ANZ Recruitment Manager

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Practical Innovation.

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