



Background information

March 2007

About EzyBite

EzyBite is an innovative employee benefits program from Accor Services which allows staff to purchase food at work using their pre-tax dollars.

EzyBite's innovative online ordering system lets staff choose from an assortment of local cafes and restaurants which EzyBite has affiliated and linked to each company location. Employees order online from selected menus, and food is delivered into the workplace. EzyBite can also set up a Smartcard solution for companies which have an existing in-house cafeteria.

Employee savings

Employees will save their marginal tax rate (between 30% - 45%), plus the 1.5% Medicare levy; and over a year, this can add up to a significant amount. The chart below shows how much employees can save each year, depending on how much they normally spend on lunch and their individual tax situations.

Annual Savings achieved by employees using the EzyBite Program:

Spend on meals at work	31.5% Tax Rate	41.5% Tax Rate	46.5% Tax Rate
\$20 per week	\$302	\$398	\$446
\$30 per week	\$453	\$597	\$669
\$40 per week	\$604	\$796	\$892
\$50 per week	\$756	\$996	\$1,116

The program is voluntary and interested employees can use EzyBite's on-line budget planner to calculate their current spend and work out the savings they could make. They then decide how much EzyBite credit they want to load each month and inform the company's HR or Payroll departments accordingly. Any unspent funds at the end of a pay period are simply rolled over into the next period. Should an employee leave the program or the company, credit is reimbursed to the employee with appropriate taxes deducted.

How employers can save

EzyBite can also be revenue positive for the employer and requires minimal administration. It makes significant savings for employers on payroll tax and worker's compensation and can attract some input tax credits. In addition, meals consumed through the EzyBite program are not subject to FBT.

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Wide choice of foods

EzyBite can work with any food provider or cafeteria operator the company chooses. Employees can also request to have their favourite café or restaurant affiliated. EzyBite approaches the selected vendors, gains their agreement to participate and deliver into a workplace, and then facilitates ordering and payments.

Depending on staff preferences and the local area, EzyBite aims to provide a range of taste choices, such as great sandwiches, a salad specialist, a sushi bar and Asian food providers. It will also help to find 'healthy' food providers to meet special dietary requirements, such as low fat, dairy and gluten-free, etc.

Proven relevance

EzyBite is particularly relevant in today's highly pressured work environment. A study commissioned by Accor Services in 2006, revealed that:

- 69 percent of employees eat a meal while continuing with their work at least once a week
- 44 percent of employees purchase some or most of their meals during the week with the average meal costing \$5 to \$10, so the cost of buying lunch can reach up to \$3000 a year.

About Accor Services

Accor Services is a world leader in innovating and managing human resource services for over 370,000 corporate or public institution customers in 35 countries. It has 1 million affiliated service providers and 23 million users around the world.

Accor Services is the global human resources division of the Accor Group, which is one of the world's largest hotel groups (Sofitel, Novotel, Mercure, Formule 1 and Ibis) with over 4,000 hotels worldwide, including 112 in Australia.

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