

Portable Electronic Devices Fact Sheet for Government Employees

Salary package the cost of Portable Electronic Devices such as a Laptop, Tablet or Mobile Phone and save by using pre-tax dollars



Novated Leasing Pty Ltd
trading as **Statewide Salary Packaging**

ABN 48101 218 731

**Australian Financial Services
Licence 439732**

Australian Credit Licence 387111

**Tax Practitioners Board
Registration 24792339**

- ▶ The device must be primarily for Work Use and your Employer must sign a Work Use Declaration
- ▶ Salary packaging this benefit does not affect other FBT benefits and can provide additional savings

Fringe Benefits Tax

- ▶ If the item is primarily for work use it is exempt from FBT
- ▶ Only one of the same item can be packaged in an FBT year

If the item is packaged in the current FBT year and the reimbursement of its purchase price or the term of the packaging runs into the next FBT year, you cannot package a second item that is the same in either of the FBT years



Prequalified Supplier Arrangement

BUS278 Human Resources and Employee Services



Key Characteristics

- Easily transportable
- Small in size
- Able to be operated without external power

GST

- ▶ GST will be charged by the supplier on the purchase of your item
- ▶ If your Employer has agreed, they can claim an Input Tax Credit (ITC) for the GST aid on your item
- ▶ The ITC is able to be passed back to you by your Employer if this is their policy

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Confirm your Employer will provide a Work Use Declaration for the device you are wanting to salary package. You arrange and pay for your selected item and then submit your Salary Packaging Application and the Tax Invoice to Statewide for reimbursement from pre-tax salary. Funds will be reimbursed to your nominated bank account when you have sufficient funds available from salary packaged deductions.