

Portable Electronic Device (Exempt Benefit)

Description

The cost of a portable electronic device used primarily (> 50%) for work- related purposes, namely:

- laptop(notebook)
- iPad,tablet
- portable printer
- mobile phones, smartphones, GPSdevices
- pre-loadedsoftware
- carry case, mouse, accessories invoiced withdevice

Exclusions

Non portable devices (eg. desk top computers and printers). Items invoiced separately (eg. software, carry case, accessories)

Devices not used primarily for work purposes.

Limit

One item per year (unless a replacement device). You may claim more than one device (eg. laptop, mobile phone) a year, but not the same type of device each year.

As a GO Salary compliance procedure, your employer will need to confirm in writing the device is used primarily for work purposes.

Substantiation

Tax Invoice from the supplier.

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What happens with my pay?

The amount claimed will be deducted from your pay pre tax, in addition to any other benefits. The amount deducted is then reimbursed into your nominated bank account as a single deposit with your other salarypackaging deductions.

For example, if your claim is \$1,600 over 4 pays, \$400 is deducted from your salary pre tax and paid tax into your bank account each fortnight.

Reporting

No, the benefit is not reported on your Payment Summary.

Questions?

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Ask Amy at gosalary.com.au