



SALARY SACRIFICING APPLICATION FORM

LAPTOP/NOTEBOOK/IPAD

Complete and return to HR Operations, Office of Human Resources via email humanresources@westernsydney.edu.au

Employee No: _____ **Title:** _____
Surname: _____ **First Name:** _____
School/Unit: _____
Division: _____

Please be aware when packaging computer solutions that devices external to the laptop/notebook/iPad are not able to be salary sacrificed. Only those externals that are necessary for the basic operation of the computer will be considered as part of the computer for salary sacrifice, e.g. a mouse but not a modem or printer.

Software and hardware packaged within the laptop can be salary sacrificed. These include Microsoft Windows, Microsoft Office etc. Subsequent purchases cannot be salary sacrificed.

EMPLOYEE DECLARATION

I acknowledge that I have sought or had the opportunity to seek financial advice prior to entering into this salary sacrificing agreement.

I have read the University's Salary Sacrificing Guidelines and the terms and conditions of its suppliers and agree to adhere to these terms and conditions. I have also read the advice from the Australian Taxation Office provided on page 2 of this document.

I certify that the laptop/notebook/iPad computer will be primarily used for work purposes and have attached a certification from my Dean/Director to this effect.

I will notify the Office of Human Resources of any changes to my salary sacrifice and will not hold the University liable for any loss associated with salary packaging by me.

I acknowledge if I cease permanent or fixed term employment with Western Sydney University that I will be responsible for all outstanding payments relating to my salary package.

I understand those costs associated with salary sacrificing will be charged to my salary package.

Applicant's Full Name
(please print): _____

Signature: _____

Date: _____

Supervisor's Full Name
(please print): _____

Signature: _____

Date: _____

Payment receipt identifying the product as per guidelines attached.

Please tick your preferred option for deductions:

6 months (13 deductions)

12 months (26 deductions)

Full payment (1 deduction)

FBT EXEMPTION FOR LAPTOP COMPUTERS

The ATO's ruling is that a computer which:

- is lighter in weight than an average desktop computer but much heavier than a laptop;
- comes in three separate units; a case with carry handle containing the processing unit; a monitor; and a keyboard;
- had no battery power and uses mains electricity;
- is marketed as a portable model designed to be more powerful than a standard laptop, but to be portable between various worksites

Did not qualify as a computer that was similar to a notebook or laptop computer and hence could not be said to be exempt from FBT. Consequently, such items should not be salary sacrificed under the University Salary Sacrifice Guidelines.

According to the ATO, a portable computer should be limited to a computer that has characteristics similar to a notebook or laptop computer.

The primary characteristics of notebook and laptop computers for the purposes of the FBT exemption are that they:

- are used primarily for work purposes;
- are easily portable and designed primarily for use away from an office environment;
- are smaller and lighter than even the most compact desktop computer;
- can operate without an external power supply;
- are designed as one complete unit.