

# SALARY SACRIFICING APPLICATION FORM

## LAPTOP/NOTEBOOK

Complete and return to HR Client Services, Office of Human Resources, Building AE, Werrington North

Employee No: \_\_\_\_\_ Title: \_\_\_\_\_

Surname: \_\_\_\_\_ First Name: \_\_\_\_\_

School/Unit: \_\_\_\_\_

College/Division: \_\_\_\_\_

Please be aware when packaging computer solutions that devices **external** to the laptop 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 internal DVD/CD burner/reader, 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 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 computer will be primarily used for work purposes and have attached a certification from my Executive 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 of Western Sydney liable for any loss associated with salary packaging by me.

I acknowledge if I cease permanent or fixed term employment with the University of Western Sydney 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.

Applicants Full Name (please print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisors Full Name (please print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Payment receipt identifying the product as per guidelines attached

I wish to have this deduction made as follows (tick the appropriate box):

6 Months (fortnightly deductions)

12 Months (fortnightly deductions)

## FBT EXEMPTION FOR LAPTOP COMPUTERS

In a recent decision, the ATO has decided 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 UWS 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.