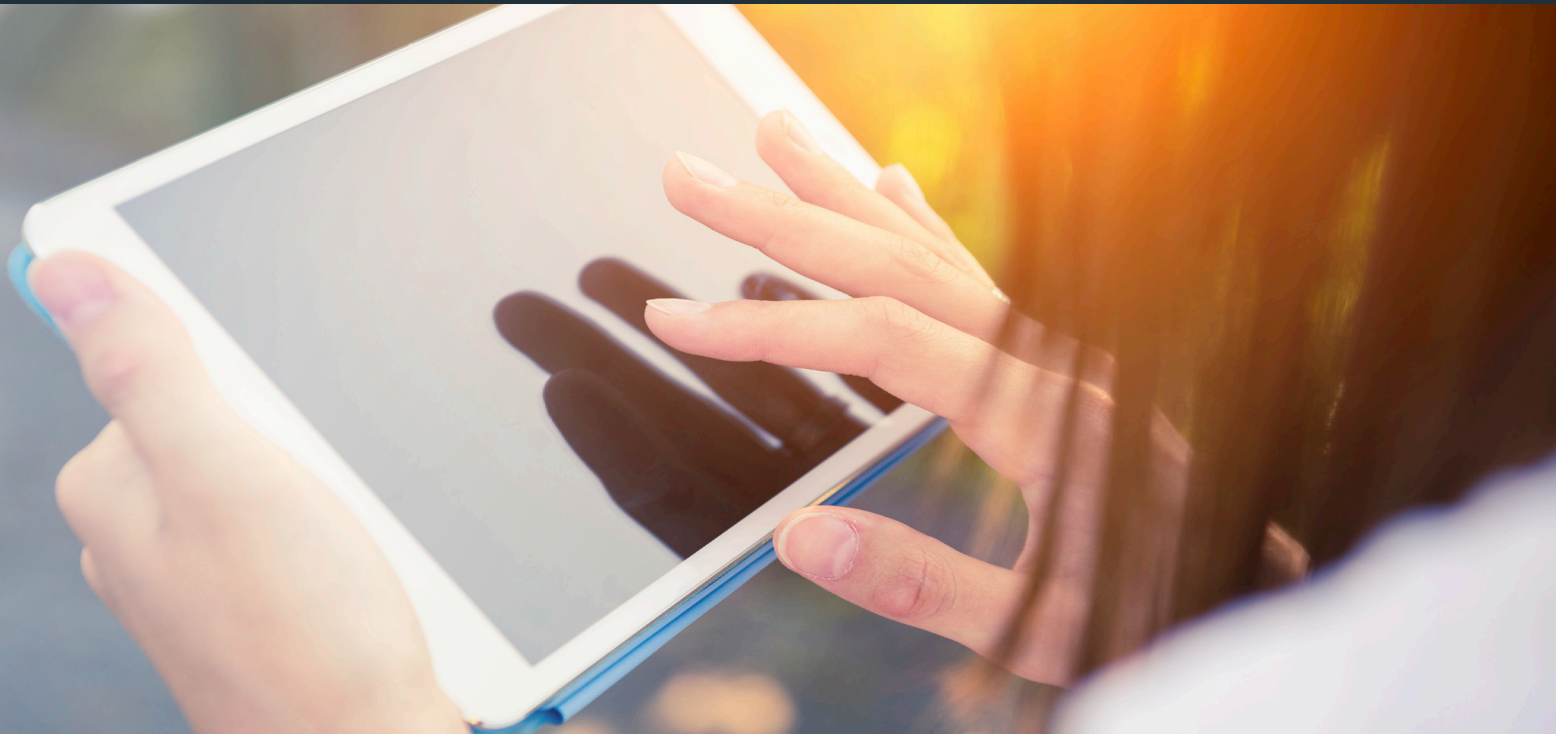


PERSONAL ELECTRONIC DEVICE



Salary packaging is an Australian Tax Office (ATO) approved way of restructuring your income so you pay less tax. It's an arrangement with your employer whereby you forego part of your gross salary in return for benefits of a similar value, such as mortgage repayments, motor vehicles, laptops and PDAs, meal entertainment and much more.

Essentially, your employer pays you the same salary, but instead of paying all your expenses after you're taxed, you pay for selected expenses before you're taxed, thereby reducing your taxable income. Rather than waiting until your annual tax return, salary package tax-deductible items throughout the year and enjoy the savings each pay day.

SALARY PACKAGING CAN SAVE YOU THOUSANDS OF DOLLARS EVERY YEAR.

Benefits:

By salary packaging your Personal Electronic Device (PED), you can save the GST and access further tax savings by paying for the item using pre-tax salary.

How does it work?

When you buy a PED, which is used primarily for work purposes, retain the receipt. You can then submit the receipt to us with a declaration confirming it is primarily for work purposes. We will deduct it from your pre-tax salary and reimburse you the full cost of the PED from pre-tax salary.

What can I package?

You can package the full cost of buying a Personal Electronic Device. The PED should be used primarily for work purposes.

What is a Personal Electronic Device?

A Personal Electronic Device includes a portable computer, a mobile phone and personal digital assistant.

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How much can I save?

At easisalary, we do the work for you. Use our salary packaging calculator to estimate how much you could save.

Meet Rob

Rob has bought a Notebook for \$1,100 and wants to package it. By salary packaging the notebook, he saves the GST of \$100 and tax on the balance of the \$1,000, being \$330.

Cost of the Notebook – \$1,100

GST saves on the purchase price \$100

PAYG saved on the \$1,000 – \$350

Effective cost of the notebook – \$650

(The above calculation assumes that Rob's tax rate is 35 per cent)



What do I need to know?

- You can only package one PED per year
- The PED must be used primarily for work purposes
- Your employer will be required to confirm that the PED is primarily for work purposes

How do I go about claiming my PED?

STEP 1

Firstly you will need to ensure that the PED is being used primarily for work purposes. Your employer will be required to confirm this with you on the declaration.



STEP 2

Purchase your PED and retain the invoice.



STEP 3

Go to our website and complete the claim form and sign the declaration.



STEP 4

Submit the declaration to ourselves and we will arrange for payroll to deduct the full amount from pre-tax salary.



STEP 5

We will reimburse you once we have received the money from your employer.