



Take full advantage

PACK FACT

PACKAGING AN iPad / TABLET / LAPTOP COMPUTER

FBT law allows you to salary package one Laptop Computer and/or iPad / Tablet per FBT year (1 April to 31 March). The primary purpose test applies, which means it must be used primarily for work related use.

There are no restrictions placed on the type or cost of the iPad / Tablet or Laptop to be packaged. From 1 April 2005, printers for use with Laptop computers can be packaged. No other peripherals, [such as scanners, external hard drives] can be packaged.

Your options to salary package an iPad / Tablet / Laptop are:

1. Purchase the iPad / Tablet / Laptop outright yourself (cash or credit card) and submit a reimbursement claim; and
2. Purchase the iPad / Tablet / Laptop on a 12 months interest free purchase plan and submit a reimbursement claim.

Apply Online on the Salary Packaging page, selecting to package a Laptop and or iPad / Tablet at www.remunerator.com.au or by calling 1300 654 834.

When Remunerator receives a completed reimbursement claim form and copy of a paid Tax Invoice, the cost of the iPad / Tablet / Laptop will be reimbursed in line with your payroll deductions over a 12 month period (maximum) or a shorter period agreed with you.

EXAMPLE

You purchase a \$4,400 Laptop on 12 months interest free and submit a reimbursement claim form. Your current salary is \$60,000. Your employer passes back the Input Tax Credits to you. We reimburse you \$4,400. That is a saving of \$1,660 pa through packaging.

Without Packaging		With Packaging	
Gross Salary	\$60,000	Gross Salary	\$60,000
Taxable Income	\$60,000	Laptop Computer	\$4,400
Income Tax (inc Medicare levy)	\$12,247	Less Input Tax Credits	(\$400)
After Tax Income	\$47,753	Taxable Income	\$56,000
Laptop Computer	\$4,400	Income Tax (inc Medicare levy)	\$10,867
Cash remaining	\$43,353	After Tax Income	\$45,133

You are in front by \$1,780

DISCLAIMER

The information supplied on this page is provided as an information guide only. It contains Remunerator (Aust) Pty Ltd ACN 074 423 966 interpretation of the current Tax Legislation which is subject to change at any time without notice and should not be relied on as a substitute for legal or other professional advice.

Example uses income tax rates effective 1st July 2014.

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