



Take full advantage

# PACK FACT

## PACKAGING A NOTEBOOK COMPUTER

FBT law allows you to salary package one Notebook Computer 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 Notebook to be packaged. From 1 April 2005, printers for use with notebook computers can be packaged. No other peripherals, [such as scanners, external hard drives] can be packaged.

Your options to salary package a Notebook are:

1. Purchase the Notebook outright yourself and submit a reimbursement claim.
2. Purchase the Notebook on a 12 months interest free purchase plan and submit a reimbursement claim.
3. FlexiRent a notebook from retailers like Harvey Norman. In the first instance please call the FlexiPak hotline on 1300 768 718

Application forms can be obtained at [www.remunerator.com.au](http://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 Notebook 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 Notebook 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	Notebook Computer	\$4,400
Income Tax (inc Medicare levy)	\$13,410	Less Input Tax Credits	(\$400)
After Tax Income	\$46,590	Taxable Income	\$56,000
Notebook Computer	\$4,400	Income Tax (inc Medicare levy)	12,150
Cash remaining	\$42,190	After Tax Income	\$43,850

**You are in front by \$1,660**

#### 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.

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Example uses income tax rates effective 1 July 2006.

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