



SALARY SACRIFICE FORM 2

Work Related Expenses Certification

Employee Details

Title:	Name:	Position:
Phone:	Payroll ID Number:	

Employer Details

Agency Name:	Line Manager:
Job Title:	

Under current Federal Fringe Benefits Tax (FBT) legislation, employers providing certain work-related items through salary sacrifice to their employees may be exempt from FBT and the employee will not have to pay income tax on that benefit item.

This does not apply where the employer otherwise provides the item, but only when the item is purchased through the employee's salary sacrifice arrangements.

The exemption applies to the following work-related items:

- Portable electronic device (i.e. a device that is easily portable, small & light, can operate without an external power supply, and is designed as a complete unit);
- Item of computer software;
- Item of protective clothing;
- Briefcase; and
- A tool of trade.

Examples of portable electronic devices include a mobile phone, calculator, personal digital assistant, laptop, portable printer and portable GPS navigation receiver.

The exemption is limited to:

- Items **primarily** for use in the employee's employment; and
- One item per FBT year, unless the item is a replacement item (if the previous item is lost or destroyed, or needed replacing due to developments in technology).

An item is primarily for use in the employee's employment if it is provided principally to enable the employee to do their job at the time the benefit is provided to them – it is not required to review the actual usage over the FBT year.

The employer must use a reasonable basis to determine whether an item is primarily for use in the employee's employment e.g. employee's job description, duty statement or employment contract. Alternatively, factors such as those listed below could be used to determine whether the item is primarily for use in the employee's employment:

- The reason or reasons the item was provided to the employee;
- The type of work the employee will be performing;
- How the use of the item relates to the employee's employment duties; and
- The employer's policy and any conditions relating to the use of the item.



Justification of Work Related Expenses Claims

Description of Item(s):
Statement of use:

Execution

I, the Employee named above, certify that the specified item(s) are primarily for use by myself in my employment.

Employee Signature:	Date:
Witness Name:	Witness Signature:

I, the Line Manager named above, certify that the item(s) described above:

- May be purchased through the employee's salary sacrifice; and
- Are primarily for use in the employee's employment, based on the above Statement of Use.

Line Manager Signature:	Date:
Witness Name:	Witness Signature: