



## Can I package portable devices?

Portable electronic devices like laptops, printers, tablets and smart phones, are often prerequisites for the modern worker. With your employer's permission and your declaration that the device will be used predominantly for work purposes, you can package its cost well before tax time and outside your cap.





# Can I package portable devices?

Each FBT year (1 April–31 March) an employee may salary package the cost of the following devices:

- laptop computer, or
- portable printer, or
- portable screen, or
- computer mouse, or
- tablet device, or
- mobile phone

You must sign a declaration that the device will be used predominantly for work purposes and your employer must permit the benefit in their program policy.

What cannot be packaged  
ATO Guidelines are updated as often as business technology changes, but as of 2019 the following items are NOT permissible under the spirit of the benefit:

- software
- laptop cases
- external webcams
- external hard drives

## Tax Office Guidelines

According to the ATO, devices in this benefit category must be a laptop computer, notebook or other similar device; relatively small, easily transported, and operate independent of external power sources. Permissible printers must be those designed for use with a laptop or notebook. Only 1 of each type of item can be packaged each FBT year.

## Claims process

To claim this expense, you must first purchase the device and submit a tax invoice or receipt for reimbursement along with a declaration of business use. Accounts should be clearly itemised in English. The value of the claim will be reimbursed into your nominated bank account in the next available pay cycle or, depending on the cost of the item and your gross salary, spread over a number of pay cycles.

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