



Salary Sacrificing Application Form (Equipment)

Salary sacrifice (also referred to as salary packaging or total remuneration packaging) is an agreement that exists between an employer and a Worker to forego part of a Worker’s future entitlement to salary or wages in return for benefits of equivalent value.

Mills Recruitment can provide a Worker with ‘eligible work related items’ without attracting Fringe Benefit Tax. There are, however, limitations on the FBT exemption. Firstly, the item must be ‘primarily for use in the Worker’s employment’. Mills Recruitment is not required to document a Worker’s actual use of the device over the FBT year to substantiate primary work use.

Examples of such ‘eligible work related items’ for which a FBT exemption applies are:

- | | | |
|----------------------------------|--|---------------------|
| Portable electronic devices | Computer software | Protective clothing |
| A briefcase | Tools of trade | Mobile/smart phone |
| Personal digital assistant (PDA) | Calculator | Laptop |
| Portable printer | Global positioning system (GPS)
navigation receiver | |

A ‘portable electronic device’ is a device that is easily transportable and intended for use away from the office, small and light, operates without an external power supply and is designed as a complete unit.

DECLARATION

I acknowledge that I have sought or had the opportunity to seek financial advice prior entering into this salary sacrificing agreement.

I certify that the salary sacrificed item will be primarily used for work purposes and if requested will be able to provide evidence (such as a log book) to substantiate business usage.

I will notify the Mills Recruitment’ Payroll Department of any changes to my salary sacrifice and will not hold Mills Recruitment liable for any loss associated with salary packaging by me.

I acknowledge if I cease employment with Mills Recruitment that I will be responsible for all outstanding payments relating to my salary package and these shall be made within 14 days of termination of my Assignment/Employment/Engagement.

I understand those costs associated with salary sacrificing will be charged to my salary package.

Item(s) to be salary sacrificed (please attached a receipt identifying the product in line with the above)	
Number of deductions to be made from your weekly pay	
I would like this arrangement to commence from	
Full Name	
Client	
Dated	Signed

Complete and return to Mills Recruitment’s Payroll Department at timesheets@millsrecruitment.com.au