



# Salary Packaging Portable Electronic Device (QPS employees only)

## FAQs – Body Worn Cameras/Night Vision & Long Range Binoculars

**The Portable Electronic Device (PED) benefit item now allows eligible front-line Queensland Police Service employees to pay for their body worn cameras and/or night vision and range finding binoculars using pre-tax dollars.**

**Note:** The following FAQs are a reference tool only.

### What is a Portable Electronic Device?

The Australian Taxation Office (ATO) describes a Portable Electronic Device (PED) as an item which is easily portable and designed for use away from the office, small and light, can operate without an external power supply and is designed as a complete unit.

Employees can salary package the purchase of body worn cameras and/or night vision and range finding binoculars which are classified as PED if greater than 50% of use is for employment related purposes and where the employer does not also provide a PED with substantially identical functions within the same FBT year.

The usage must be primarily in connection with the employee's current actual employment duties.

The list of approved PEDs is limited to mobile phones, laptop computers, personal digital assistants, tablet PCs or electronic diaries. No other items can be salary packaged under this benefit item unless you are a front-line Queensland Police Service (QPS) employee.

QPS employees can now also salary package body worn cameras and/or night vision and range finding binoculars as a result of a recent Australian Taxation Office (ATO) ruling No. 1051369042294.

Claiming for one PED during the course of the FBT year will prevent an FBT exempt claim for another item with substantially identical functions within the same FBT year. The only exception will be where the PED is replaced due to loss or destruction or where a substantially identical PED is replaced due to developments in technology.

Only software, freight to remote locations and accessories bundled with the PED can be salary packaged. Any items listed and charged separately from the main device on the tax invoice cannot be salary packaged as FBT exempt.

A personal loan for purchasing a PED is not available as an FBT exempt item.

### What is salary packaging?

Salary packaging is an arrangement between the employee and their employer (or salary packaging provider) where the employee agrees to use part of their pre-tax salary to pay for approved expenses. Their pre-tax salary is reduced by this amount.

There are currently two Salary Packaging Administrators on the whole-of-government Salary Packaging Administration Services Standing Offer Arrangement (PTD 0027-16), these are:





- Remuneration Services (RemServ); and
- Smartsalary Pty Ltd

For further information on salary packaging and the FBT exempt benefit item factsheet, please refer to the Queensland Contracts Directory <http://qcd.govnet.qld.gov.au/Pages/Home.aspx>

### Who can access this benefit?

The extended PED benefit item including body worn cameras and night vision and range finding binoculars is only available to front-line QPS employees who enter a salary packaging arrangement via their employer's salary packaging providers. Employees from QPS will be able to access the benefit commencing **16 July 2018**. This extended benefit item is not available for any other agency at this time.

**Note:** Where a QPS front-line employee has been provided with a QPS purchased body worn camera and/or night vision and range finding binoculars, the front-line officer will not be eligible to salary package an additional body worn camera and/or night vision and range finding binoculars under the whole-of-government Salary Packaging Administration Services Standing Offer Arrangement (QGP0026-16).

### How will it work?

QPS employees will be able to purchase body worn cameras<sup>^</sup> and/or night vision and range finding binoculars<sup>^^</sup> outright and claim reimbursement of the cost from their nominated salary packaging provider.

For employees who haven't already set up a salary packaging account, they will need to do so prior to being able to claim reimbursement.

Employees can claim reimbursement by providing a valid tax invoice\* and proof of payment (e.g. receipt, bank/credit card statement) to the Salary Packaging Administrator.

#### Note:

A signed copy of the <sup>^</sup>"Queensland Police Service – Application for Approval to Use Privately – Owned Portable Recording Device Whilst on Duty (QP0984) form" must be submitted with a body worn camera claim.

\*The tax invoice for the PED must be in the employee's name.

<sup>^</sup>The body worn camera must meet the minimum requirement specifications as detailed in *Section 2.3 – 'Portable recording device specification guidelines, DERIE Manual.'*

<sup>^^</sup>A signed copy of the *'Portable Electronic Devices/work related computer software Declaration'* form must be submitted with any night vision and range finding binoculars claim.

### Why is the benefit for QPS employees only?

The Australia Taxation Office has issued a Private Binding Ruling to the QPS under Section 58X, *Fringe Benefits Tax Assessment Act 1986* (Cth), determining that both body worn cameras and night vision and range finding binoculars are portable electronic devices and are eligible for fringe benefit exempt salary packaging, effective from 1 July 2017. The ATO ruling does not apply to other agencies at this time.



## When can I salary package a PED?

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A QPS employee can seek reimbursement of their PED claim in one of two ways:

1. via a 'Tools of Trade' deduction on their personal income tax assessment; *or*
2. via a claim submitted to his/her salary packaging provider.

A front-line QPS employee can salary package a body worn camera and/or night vision and range finding binoculars if they have purchased these and can provide a valid tax invoice in the employee's name. A claim for reimbursement to the employee's chosen salary packaging provider can be submitted for reimbursement where the employee hasn't already claimed a 'Tool of Trade' deduction from their personal income tax assessment.

## Where can I find further information about salary packaging?

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Further information about salary packaging, including factsheets, Buyers Guides and relevant forms, can be found on the Queensland Contracts Directory, located here: <http://qcd.govnet.qld.gov.au/Pages/Home.aspx>

Alternatively, you can contact the Queensland Government Procurement's Employee Services team via email on: [QGPEmployeeServices@hpw.qld.gov.au](mailto:QGPEmployeeServices@hpw.qld.gov.au)