## Purpose

This purpose of this policy is to outline the arrangements and conditions of salary sacrificing at Programmed / PERSOLKELLY.  Salary sacrifice enables Eligible Employees to receive part of their income in the form of benefits in lieu of salary. Sacrificing salary to receive benefits under this policy is voluntary. Certain benefits may be provided to employees that are subject to Fringe Benefits Tax on a concessional basis.

### Scope

This policy applies to all eligible employees of Programmed / PERSOLKELLY.

### Definitions

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| **Term** | **Definition** |
| Eligible Employee | All full-time, part-time, and casual employees who are employed by and are working for Programmed / PERSOLKELLY. On-hire employees are only eligible to salary sacrifice additional superannuation deductions.    |
| Portable Electronic Device | Any brand or operating system of phone or tablet.   |
| Fringe Benefits Tax | Fringe Benefits Tax is tax required to be paid under the Fringe Benefits Tax Assessment Act 1986.  This is a tax levied on the employer on certain benefits provided to employees in respect of their employment |

## Policy

Programmed / PERSOLKELLY allows Eligible Employees to salary sacrifice benefits on a cost neutral basis.  That is, to the extent that there is any Fringe Benefits Tax (FBT) payable on a salary sacrificed item, the Eligible Employee will be required to pay an amount to Programmed equivalent to the amount of FBT payable.

The following items are available to salary sacrifice:

* Additional Superannuation Contributions – Eligible Employees wishing to salary sacrifice additional superannuation contributions must contact relevant payroll representative
* Motor vehicles - can be salary sacrificed via our salary sacrifice providers, as outlined below (See Novated Lease Procedure for further information)
* Portable electronic devices - such as phones and tablets can be salary sacrificed subject to employee eligibility (see “Portable electronic devices” below)
* In certain circumstances, laptops may be salary sacrificed

The following is excluded from Programmed / PERSOLKELLY Salary Sacrifice Policy:

* Subscriptions, memberships, and self-education can be claimed as a tax deduction, and accordingly Programmed / PERSOLKELLY does not support salary sacrifice of these items.

## Salary Sacrifice Providers

Programmed have several Salary Sacrifice providers available across our business units. Outlined below are the providers available within each business unit and what benefits are available to eligible employees.

|  |  |  |
| --- | --- | --- |
| **Business Units** | **Salary Sacrifice Providers available** | **Benefits available** |
| Programmed Staffing  | ORIX | Novated Lease |
| Programmed Facility ManagementProgrammed Property ServicesProgrammed Group Services | ORIX | Novated Lease |
| Kooya | Novated LeaseIncome Protection InsuranceRemote Area BenefitsPortable Electronic DevicesE-Bikes |
| Programmed Health Professionals | ORIX | Novated Lease |

### Salary Sacrifice Provider Contact Details

For more information regarding these benefits, including information regarding your eligibility, please contact the relevant provider via the contact details below.

|  |  |
| --- | --- |
| **ORIX** | **Kooya** |
| <http://www.orixnovated.com.au/>novated@orix.com.au1300 363 993 | <https://www.kooya.com.au/>ask@kooya.com.au1300 456 692 |

## Salary Sacrificing Portable Electronic Devices via Programmed

### Portable electronic devices

For Eligible Employees who purchase a portable electronic device via salary sacrifice, they must hold a position where they are required to be work away from an office or be contactable outside of office hours.

For example:

* A Project Manager or Account Manager who is required to travel to client sites where we are already paying for them to use a mobile phone with data would be eligible
* An Office Administrator who is at the same office every day and is not required to perform any work outside of their normal office hours, would be unlikely to be eligible for salary sacrificing a portable electronic device

Employees can salary sacrifice one work-related portable electronic device per FBT year (1 April to 31 March).

Programmed / PERSOLKELLY are operating system agnostic, therefore an employee can salary sacrifice any brand or operating system of phone or tablet.

Please note that Programmed / PERSOLKELLY does not support salary sacrificing peripherals such as covers, pen and keyboards.

### Salary sacrificing a laptop

An Eligible Employee electing to salary sacrifice must submit a request via the online form. In submitting the online form, the employee acknowledges:

* they have read and understood Programmed / PERSOLKELLY’s Salary Sacrifice Policy and Procedure
* the full GST-free component will be deducted from the next scheduled pay run, subject to HR approval

The salary sacrificing request is sent to the relevant Divisional HR Lead to approve. ICT Administration will contact the employee to confirm the model and price of the requested device and gain approval from the employee. ICT will then order the device and Payroll will make the necessary deduction.

The employee will receive the device or may be required to pick it up from the relevant provider, for example, an Apple Store.

Approval Process