
work related self education



Salary packaging application

Prior to purchasing or applying, please review your workplace salary packaging policy.
This application requires workplace authorisation.

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Part A - Your details

Employee details

Title (Mr/Mrs/Ms/other)		Surname	
Given name(s)		Other names	
Date of Birth			
Address			
Suburb		State	Postcode
Payroll Number		Payroll Location	
Pay Frequency	Weekly <input type="radio"/>	Fortnightly <input type="radio"/>	Monthly <input type="radio"/>

Contact details

Business

Telephone	Fax	Mobile
Email		

Private

Telephone	Fax	Mobile
Email		

Employer details

Name		
Address		
Suburb	State	Postcode

Employee bank details (for reimbursements)

Name of bank/credit union	Branch
Account name	
BSB number	Account number

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Part B - Benefit details

Details of work related self education

Name of course/item

Name & address of education institution

Payment amount (GST inclusive)

GST included in payment

Course commencement date / /

Substantiation documentation checklist

Please attach the following documents to your application

Copy of Tax Invoice

A Tax Invoice for a taxable supply must be issued by the supplier and set out the Australian Business Number (ABN) of the entity that issues it. The invoice must also contain the following information: the words "tax invoice" stated clearly, the price of the supply, the date of issue, the supplier's name and a brief description of the goods or services supplied.

Higher Education Contribution Scheme

(HECS) payments will be fully subject to FBT where and employer pays for or reimburses you for those expenses. This is on the basis that the Australian Taxation Office (ATO) specifically denies a taxpayer a deduction for such an expense. Therefore where your employer did not pay for or reimburse you for this expense, you would not be entitled to a tax deduction in your personal tax return.

Part C - Work usage declaration

Work expense details

Describe below how the expense is work related

Declaration

I declare:

- I have read and understood my Employer's policy guidelines pertaining to this benefit and the **nlc** privacy statement (www.nlc.com.au),
- The information I've submitted on this form to be, to the best of my knowledge, true and correct.

I also acknowledge this declaration is required to substantiate the extent to which the expense would have been otherwise deductible. If I didn't salary package this expense payment I would have been entitled to claim a deduction through my income tax return.

By signing this form I authorise the appropriate adjustment to be made to my salary and agree to abide by the terms and conditions as outlined in this document.

Once this form has been approved by your Employer it must be mailed or faxed to nlc with the required substantiation documentation requested in this application.

Employer signature

Signature

Please print name

Date / /

Employee signature

Signature

Please print name

Date / /

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Terms and conditions

Your Employer has engaged **nlc** to provide salary packaging services to eligible employees.

nlc will only provide salary packaging services to you on the basis that your eligibility is approved by your Employer to participate in the salary packaging program.

nlc will only provide salary packaging for those benefits identified in an approved list (refer to your Employer's salary packaging policy).

Term

nlc will provide salary packaging services to you from the commencement date and shall continue for the period of time which you elect to have your salary packaging administered by **nlc**.

ATO guidelines

You must comply with all ATO salary packaging guidelines relating to this benefit in place at the time of this arrangement.

Application forms and substantiation documentation

To commence salary packaging you are required to complete a salary packaging application form and provide the relevant substantiation documentation. The salary packaging application form must be signed and approved by your Employer.

Reimbursements and benefit payments will only be processed upon receipt of the signed and approved forms and the appropriate substantiation documentation.

You guarantee that all information supplied to **nlc** by you is true, complete and accurate in all respects and that you will notify **nlc** immediately of changes to such information.

Leave

Should you be absent from your employment on leave with "full pay" then deductions will continue to be made and benefits provided during the period of leave.

Should you take leave of absence "without pay" from your employment then deductions cannot be made as you are not receiving salary. You will need to arrange payments from your own resources for this period.

nlc would require written notice from you prior to taking leave without pay.

Acknowledgements and general conditions

You acknowledge that;

- Prior to entering into salary packaging you should have sought independent qualified financial advice as the complexities of salary packaging can have a significant impact on your financial situation.
- Benefit payments and reimbursements will only be made by **nlc** where we have received the expected payroll deductions.

The payroll deductions must match the salary packaging deduction request indicated on the salary packaging application form.

Should a discrepancy exist between payroll deductions received by **nlc** and payment requests, **nlc** will notify you and your Employer within forty-eight (48) hours of such a finding.

- Should insufficient funds be available to cover a payment transaction, no benefit payment will be made until sufficient funds have been received. **nlc** will notify you and your Employer within forty-eight (48) hours of such a finding.

- Should there be any changes to your personal details held by **nlc** (i.e. mailing address, bank account etc.) or changes to regular payment benefits (i.e. increases to insurance premiums, etc.) **nlc** must be notified by you in writing within five working days, or sooner if a benefit payment is required within this time frame.

- To recover the Goods and Services Tax (GST) paid on a benefit, check with your Employer's salary packaging policy for eligibility. **nlc** requires a "Tax Invoice" to be submitted.

A "Tax Invoice" must contain:

- The ABN of the entity issuing it;
- The GST inclusive price of the supply;
- The words 'tax invoice' stated prominently;
- The date of issue;
- The name of the supplier and the recipient;
- The address or ABN of the recipient;
- A brief description of each item supplied; and
- For each description, the quantity of the goods or the extent of the services provided.

- Where there are changes to the rate of GST, FBT or any other taxes or duties levied on salary packaged benefits, or the manner in which all taxes and duties are calculated, your Total Employment Cost (TEC) established by your Employer will not increase as a result of such changes. Therefore, you will be required to meet the cost impost of such increases under the terms and conditions of the salary packaging arrangement.

- If surplus funds remain in your salary packaging account following a repayment or reimbursement transaction and you have no further salary packaging transactions to be undertaken – upon written request, surplus funds will be passed back to your Employer for payment to you as ordinary salary and wages. The amount will be assessable as income and subject to income tax at your marginal tax rate.

- Additional superannuation contributions will only be made to a complying superannuation fund that complies with the Superannuation Industry (Supervision) Act and Regulations. It should also be noted, that your Employer may impose limits on the amounts of salary packaging for superannuation based upon the Australian Tax Office (ATO) "Age Based Contribution Limits".

- In the event that your employment ceases with your Employer you agree to provide to **nlc** written notification of such termination of employment as soon as is practicable.

- Upon the termination of employment or the cessation of you receiving a salary packaging benefit for any other reason, **nlc** will cease the provision of services, or in the case of ceasing a salary packaged benefit, cease provision of the benefit and any further payments to suppliers/vendors.

- On the cessation of benefits or salary packaging **nlc** will issue a statement of the total balances outstanding. A credit balance will be passed back to your Employer for payment to you. This amount will be assessable as income and subject to income taxed at your marginal tax rate.

- Debit balances will be paid to **nlc** forthwith on the receipt of statement. It should be noted that where employment is terminated and there is a debit balance in your salary packaging account, the debit balance must be paid from after-tax salary and wages (i.e. it cannot be salary packaged).

- The fees are the Employer's costs, however, in accordance with your Employer's salary packaging policy the fees will be recovered from your package as a cost recovered by your Employer in the administration of your salary package. **nlc** maintains the right to increase administration fees at its discretion and notify your Employer and you in writing and by publication on the **nlc** website.

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