

Guidance Note

Reimbursement of Salary Deductions - Laptop Computer Programs

1. Introduction

- 1.1 In 2015, Justice Bromberg of the Federal Court handed down a decision, *Australian Education Union v State of Victoria (Department of Education and Early Childhood Development) [2015] FCA 1996*, in relation to the Notebooks for Teachers and Principals Program in the Victorian Department of Education and Early Childhood Development.
- 1.2 The court determined that the salary deductions for laptop computers were not principally for the employee's benefit, were unreasonable in the circumstances, and contravened the employer's responsibility to pay an employee the full amount for work performed. A summary of the decision can be found on the [Federal Court website](#).
- 1.3 The Independent Education Union Victoria Tasmania (IEU) and the Employers, through their representative, the Catholic Education Commission of Victoria Limited (CECV), have agreed to the recommended approach set out in this Guidance Note.
- 1.4 This Guidance Note has been prepared to assist schools understand the repayments to staff laptop program(s) which involved staff contributions through salary deductions.
- 1.5 This Guidance Note also contains a step by step overview of the reimbursement process, illustrative examples and template letters to assist schools in understanding when reimbursements may be required to be given to staff members.
- 1.6 Schools with a program that involves salary deductions from staff wages in exchange for a laptop should immediately discontinue making current salary deductions, unless:
 - the laptop is provided wholly for the benefit of the employee; and
 - the laptop program is of no benefit to the school and the school has no interest in whether employees take up the laptop program or not.
- 1.7 Arrangements in relation to salary packaging a laptop computer by an employee is provided on CEVN in the [Salary Packaging Guidelines](#) for schools.
- 1.8 Note that reimbursement of salary deductions is not required for employee initiated salary packaging arrangements through Selectus or other salary packaging providers.

2. Overview of Settlement

- 2.1 Employees who made contributions from their salary towards the cost of a laptop that they needed to use for work must be reimbursed all contributions made since 1 July 2009.
- 2.2 There are situations where reimbursement is not required, essentially because the laptop was not needed for work or because a **suitable alternative** was available.
- 2.3 In addition to the reimbursement of salary contributions, 5% interest is added to the total amount to be reimbursed (prior to any deductions being made).
- 2.4 If an employee contributed towards the cost of an upgrade that they needed for work-related purposes, they must be reimbursed those additional contributions. However, if the laptop was upgraded only for non-work related purposes then the contributions need not be reimbursed.

- 2.5 If a staff member elected to keep the laptop at the end of the period of the scheme, and was issued with another laptop there should be a deduction for keeping the laptop as follows:

Age of laptop	Deduction
If the laptop was up to 2 years old on the date the employee received it	\$250
If the laptop was more than 2 years and up to 3 years old, on the date the staff member received it	\$150
If the laptop was more than 3 years old	Nil

If an employee has paid any amount at the end of the scheme to keep the computer, then there is no deduction from the reimbursement.

- 2.6 If a staff member has an agreed outstanding salary overpayment, the school can deduct the overpayment from the laptop reimbursement, subject to written authority from the employee.
- 2.7 Former staff members will receive a letter which will be sent to their last known address seeking bank details within 30 days. If no response is received the school will transfer the money to the last known bank account of the employee.

3. Important terms

- 3.1 Schools will need to determine if a staff member needed the laptop to use for work. It does not have to be the case that they were 'required' or 'directed' to take it. To consider if the laptop was **needed for work** you may need to consider if your school had a suitable alternative.

- 3.2 **Suitable alternative** means a suitable alternative was available if the school provided other devices which were adequate and meant the laptop was not needed for work. Some examples include:

- Enough properly functioning school laptops were readily available for staff use such that staff had no real need for another device;
- iPads/tablets were readily available for staff such that they could perform all their duties without needing a laptop;
- Office staff had their own desktops and had no need for another device (eg. the payroll officer had a desktop and did not need to work from home);
- There was a combination of such devices available to the staff member such that they had no real need for another device;
- Where a staff member independently approached the school to purchase a laptop for personal use.

In these examples, it is important that the alternative devices were fully functional and readily available so that there was no real inconvenience or disadvantage to the staff member if they were not issued a laptop.

- 3.1 **Work-Related Upgrade means** a situation where the upgrade is necessary to allow an employee to fulfil the duties of their role. For example:

- a music teacher needed a MacBook to teach their subject;
- an administration staff member needed a faster laptop as they run financial software.

- 3.2 **Non-Work Related Upgrade** means a situation where a staff member requested an upgrade to the computer that did not relate to their duties or role. For example it may include that a staff member wanted a disk drive to watch movies at home.

- 3.3 **Agreed outstanding salary overpayment** means a salary overpayment, which is agreed between the employer and the employee and there is an agreed repayment schedule in place. In these situations Template B Attachment needs to be signed and returned by the employee prior to processing the payment.

If an employee does not agree that there is a salary overpayment, or to the amount of overpayment, the school should not deduct the overpayment from the laptop repayments, but pursue the overpayment in the usual way. Contact the Industrial Relations Unit on (03) 9267 0431 for assistance.

4. Other issues

- 4.1 There is no requirement to make any other adjustments to entitlements as a result of the repayment.
- 4.2 All reimbursements should be taxed in accordance with ATO requirements.

5. Financial Assistance

- 5.1 The CECV Inter-Diocesan Finance Committee has created a [reimbursement calculator](#) which will assist schools in the calculator of laptop program reimbursement entitlements. This calculator is available on the [CEVN website](#).
- 5.2 The CECV Grants Allocation Committees (Primary and Secondary) have agreed that there will be no specific financial support to schools.
- 5.3 Schools will be able to apply upon the same grounds as special factor applications. This includes:
- Support to schools for laptop program reimbursements will be reviewed individually via special factor applications to the Diocesan offices for primary schools and GAC(S) for secondary colleges
 - Any special factor applications would be reviewed on a needs-basis in conjunction with the schools bank balance. A school with a high bank balance is less likely to receive funding support for laptop program reimbursements.
 - Special factor applications would be capped at \$2,000 per laptop.
 - Special factor support would not be provided for payroll deductions that did not cease prior to 8 April 2016. This is four weeks after 11 March 2016, when a circular was issued to schools requesting that they stop making salary deductions for a laptop program.

6. Contact/Enquiries

- 6.1 Further information about the interpretation of this Guidance Note should be directed to the Industrial Relations Unit on (03) 9267 0431 or email ceoir@cem.edu.au.
- 6.2 If schools have issues in relation to the reimbursement calculator, then the Principal should contact their appropriate Diocesan Finance Office:
- Melbourne 03 9267 0228
 - Ballarat 03 5337 7135
 - Sale 03 5622 6600
 - Sandhurst 03 5443 2377

7. Overview of Reimbursement Process

Step 1	Was the laptop needed for the employee to perform their work?	Yes <input type="checkbox"/> Continue onto Step 2	No <input type="checkbox"/> There is no entitlement to reimbursement
Step 2	Did the employee make salary deductions / contributions made towards the cost of the laptop?	Yes <input type="checkbox"/> Continue onto Step 3	No <input type="checkbox"/> There is no entitlement to reimbursement
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.		
Step 4	Add 5% interest to the total deductions/ contributions.		
Step 5	Were upgrades made to the laptop?	Yes <input type="checkbox"/> Continue onto Step 6	No <input type="checkbox"/> Continue onto Step 7
Step 6	Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades?	Work Related <input type="checkbox"/> No deduction is necessary from the reimbursement	Non-Work Related <input type="checkbox"/> Calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions
Step 7	At the end of the laptop program, did the employee:	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	a) Keep the laptop; AND	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	b) Not make any additional payments to keep the laptop; AND	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	c) Receive another device or had suitable access to another device to perform their work?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
		If YES to ALL three questions continue to Step 8	If NO to any of the three questions Continue to Step 9

Step 8	How old was the laptop at the end of the program when the employee kept the laptop.		
	<ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement <p>If the Laptop was more than 3 years old there is to be no deduction from the reimbursement</p>		
Step 9	Record the total reimbursements plus interest less deductions		
Step 10	Is there an agreed outstanding salary overpayment?	Yes <input type="checkbox"/> Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.	No <input type="checkbox"/> Continue onto Step 11
Step 11	Is the employee still employed by the school?	Yes <input type="checkbox"/> Write to the employee using Template A and organise for the processing of the reimbursement payment.	No <input type="checkbox"/> Continue onto Step 12
Step 12	Former employees without overpayments Write to the employee, at their last known address, using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.		

Reimbursement Examples

Example 1 – A 2 year laptop program

A teacher participated in the school laptop lease program from February 2011 – February 2013. The school made salary deductions of \$25 per fortnight for the cost of the laptop over two years. The school did not have a suitable alternative to the laptop lease program as there were no laptops for the teacher to use. The teacher did not keep the laptop at the end of the two year lease. The teacher still works at the school.

Step 1	<p>Was the laptop needed for the employee to perform their work? NO: There is no entitlement to reimbursement. YES: Continue onto Step 2</p>	Yes
Step 2	<p>Did the employee make salary deductions / contributions made towards the cost of the laptop? NO: There is no entitlement to reimbursement. YES: Continue onto Step 3</p>	Yes
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.	Deductions 52 fortnights x \$25 =\$1,300
Step 4	Add 5% interest to the total deductions/ contributions.	\$1,365
Step 5	<p>Were upgrades made to the laptop? NO Continue onto Step 7 YES Continue onto Step 6</p>	No
Step 6	<p>Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades? If Work-Related Upgrades no deduction is necessary from the reimbursement If the upgrades are considered to be Non-Work Related Upgrades then calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions</p>	N/A

Step 7	<p>At the end of the laptop program, did the employee:</p> <ul style="list-style-type: none"> a) Keep the laptop; AND b) Not make any additional payments to keep the laptop; AND c) Receive another device or had suitable access to another device to perform their work? <p>If NO to any of the three questions Continue to Step 9 If YES to ALL three questions continue to Step 8</p>	<p style="text-align: center;">No No No</p>
Step 8	<p>How old was the laptop at the end of the program when the employee kept the laptop.</p> <ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement ▪ If the Laptop was more than 3 years old there is to be no deduction from the reimbursement 	<p style="text-align: center;">N/A</p>
Step 9	<p>Record the total reimbursements plus interest less deductions</p>	<p style="text-align: center;">\$1,365</p>
Step 10	<p>Is there an agreed outstanding salary overpayment? NO: Continue to Step 11 YES: Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.</p>	<p style="text-align: center;">No</p>
Step 11	<p>Is the employee still employed by the school? NO: Continue to Step 12 YES: Write to the employee using Template A and organise for the processing of the reimbursement payment.</p>	<p style="text-align: center;">Yes Write to the employee using Template A</p>
Step 12	<p>Former employees without overpayments Write to the employee using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.</p>	

Example 2 – A 2 year program and teacher kept the laptop without additional payment and had another device provided

A teacher participated in the school laptop lease program from February 2011 – February 2013. The school made salary deductions of \$25 per fortnight for the cost of the laptop over two years. The school did not have a suitable alternative to the laptop lease program as there were no laptops for the teacher to use. The teacher kept the laptop at the end of the two year lease and was issued with an iPad and surface pro without deduction to perform their work. The teacher is still at the school.

Step 1	Was the laptop needed for the employee to perform their work? NO: There is no entitlement to reimbursement. YES: Continue onto Step 2	Yes
Step 2	Did the employee make salary deductions / contributions made towards the cost of the laptop? NO: There is no entitlement to reimbursement. YES: Continue onto Step 3	Yes
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.	Deductions 52 fortnights x \$25 =\$1,300
Step 4	Add 5% interest to the total deductions/ contributions.	\$1,365
Step 5	Were upgrades made to the laptop? NO Continue onto Step 7 YES Continue onto Step 6	No
Step 6	Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades? If Work-Related Upgrades no deduction is necessary from the reimbursement If the upgrades are considered to be Non-Work Related Upgrades then calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions	N/A

<p>Step 7</p>	<p>At the end of the laptop program, did the employee:</p> <ul style="list-style-type: none"> a) Keep the laptop; AND b) Not make any additional payments to keep the laptop; AND c) Receive another device or had suitable access to another device to perform their work? <p>If NO to any of the three questions Continue to Step 9 If YES to ALL three questions continue to Step 8</p>	<p>Yes Yes Yes</p>
<p>Step 8</p>	<p>How old was the laptop at the end of the program when the employee kept the laptop.</p> <ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement ▪ If the Laptop was more than 3 years old there is to be no deduction from the reimbursement 	<p>Laptop was 2 years old therefore deduct \$250 from reimbursement</p>
<p>Step 9</p>	<p>Record the total reimbursements plus interest less deductions</p>	<p>\$1,365 - \$250 = \$1,115</p>
<p>Step 10</p>	<p>Is there an agreed outstanding salary overpayment? NO: Continue to Step 11 YES: Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.</p>	<p>No</p>
<p>Step 11</p>	<p>Is the employee still employed by the school? NO: Continue to Step 12 YES: Write to the employee using Template A and organise for the processing of the reimbursement payment.</p>	<p>Yes Write to the employee using Template A</p>
<p>Step 12</p>	<p>Former employees without overpayments Write to the employee using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.</p>	

Example 3 – Teacher paid to keep the laptop

A teacher participated in the school laptop lease program from February 2011 – February 2013. The school made salary deductions of \$25 per fortnight for the use of the laptop. The school did not have a suitable alternative to the laptop lease program. The teacher paid \$200 at the end of the 2 year lease to keep the laptop and had another laptop provided without salary deductions. The teacher is still at the school.

Step 1	Was the laptop needed for the employee to perform their work? NO: There is no entitlement to reimbursement. YES: Continue onto Step 2	Yes
Step 2	Did the employee make salary deductions / contributions made towards the cost of the laptop? NO: There is no entitlement to reimbursement. YES: Continue onto Step 3	Yes
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.	Deductions 52 fortnights x \$50 =\$1300
Step 4	Add 5% interest to the total deductions/ contributions.	\$1,365
Step 5	Were upgrades made to the laptop? NO Continue onto Step 7 YES Continue onto Step 6	No
Step 6	Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades? If Work-Related Upgrades no deduction is necessary from the reimbursement If the upgrades are considered to be Non-Work Related Upgrades then calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions	N/A

Step 7	<p>At the end of the laptop program, did the employee:</p> <ul style="list-style-type: none"> a) Keep the laptop; AND b) Not make any additional payments to keep the laptop; AND c) Receive another device or had suitable access to another device to perform their work? <p>If NO to any of the three questions Continue to Step 9 If YES to ALL three questions continue to Step 8</p>	<p>Yes No Yes</p>
Step 8	<p>How old was the laptop at the end of the program when the employee kept the laptop.</p> <ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement ▪ If the Laptop was more than 3 years old there is to be no deduction from the reimbursement 	<p>N/A</p>
Step 9	<p>Record the total reimbursements plus interest less deductions</p>	<p>\$1,365</p>
Step 10	<p>Is there an agreed outstanding salary overpayment? NO: Continue to Step 11 YES: Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.</p>	<p>No</p>
Step 11	<p>Is the employee still employed by the school? NO: Continue to Step 12 YES: Write to the employee using Template A and organise for the processing of the reimbursement payment.</p>	<p>Yes Write to the employee using Template A</p>
Step 12	<p>Former employees without overpayments Write to the employee using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.</p>	

Example 4 – Teacher has an agreed overpayment

A teacher participated in the school laptop lease program from February 2011 – February 2013. The school made salary deductions of \$25 per fortnight for the use of the laptop. The school did not have a suitable alternative to the laptop lease program. The teacher paid \$200 at the end of the 2 year lease to keep the laptop and had another laptop provided without salary deductions. The teacher is still at the school. The school has previously notified the teacher of an overpayment of \$500. The teacher and school have a payment plan in place and \$95 is outstanding. The teacher is still at the school.

Step 1	Was the laptop needed for the employee to perform their work? NO: There is no entitlement to reimbursement. YES: Continue onto Step 2	Yes
Step 2	Did the employee make salary deductions / contributions made towards the cost of the laptop? NO: There is no entitlement to reimbursement. YES: Continue onto Step 3	Yes
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.	Deductions 52 fortnights x \$50 =\$1,300
Step 4	Add 5% interest to the total deductions/ contributions.	\$1,365
Step 5	Were upgrades made to the laptop? NO Continue onto Step 7 YES Continue onto Step 6	No
Step 6	Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades? If Work-Related Upgrades no deduction is necessary from the reimbursement If the upgrades are considered to be Non-Work Related Upgrades then calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions	N/A

Step 7	<p>At the end of the laptop program, did the employee:</p> <ul style="list-style-type: none"> a) Keep the laptop; AND b) Not make any additional payments to keep the laptop; AND c) Receive another device or had suitable access to another device to perform their work? <p>If NO to any of the three questions Continue to Step 9 If YES to ALL three questions continue to Step 8</p>	<p>Yes No Yes</p>
Step 8	<p>How old was the laptop at the end of the program when the employee kept the laptop.</p> <ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement ▪ If the Laptop was more than 3 years old there is to be no deduction from the reimbursement 	<p>N/A</p>
Step 9	<p>Record the total reimbursements plus interest less deductions</p>	<p>\$1,365</p>
Step 10	<p>Is there an agreed outstanding salary overpayment? NO: Continue to Step 11 YES: Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.</p>	<p>Yes</p>
Step 11	<p>Is the employee still employed by the school? NO: Continue to Step 12 YES: Write to the employee using Template A or Template B and organise for the processing of the reimbursement payment.</p>	<p>Yes Write to the employee using Template B</p>
Step 12	<p>Former employees without overpayments Write to the employee using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.</p>	

Example 6 – Teacher upgraded the laptop for a non-work related purpose

A maths teacher participated in the school laptop lease program from February 2011 – February 2013. The maths teacher wanted a MacBook to enable them to use the music software. The MacBook cost \$5 a fortnight more than the Dell laptop. The school made salary deductions for the entire cost of the laptop. The school did not have a suitable alternative to the laptop lease program. The teacher kept the laptop at the end of the two year lease and was given a school laptop. The teacher is still at the school.

Step 1	Was the laptop needed for the employee to perform their work? NO: There is no entitlement to reimbursement. YES: Continue onto Step 2	Yes
Step 2	Did the employee make salary deductions / contributions made towards the cost of the laptop? NO: There is no entitlement to reimbursement. YES: Continue onto Step 3	Yes
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.	Deductions 52 fortnights x \$25 = \$1,300
Step 4	Add 5% interest to the total deductions/ contributions.	\$1,365
Step 5	Were upgrades made to the laptop? NO Continue onto Step 7 YES Continue onto Step 6	Yes
Step 6	Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades? If Work-Related Upgrades no deduction is necessary from the reimbursement If the upgrades are considered to be Non-Work Related Upgrades then calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions	Non-Work Related Cost = \$5 x 52 = \$260 Reimbursement = \$1,365 – \$ 260 = \$1,105

Step 7	<p>At the end of the laptop program, did the employee:</p> <ul style="list-style-type: none"> a) Keep the laptop; AND b) Not make any additional payments to keep the laptop; AND c) Receive another device or had suitable access to another device to perform their work? <p>If NO to any of the three questions Continue to Step 9 If YES to ALL three questions continue to Step 8</p>	<p style="text-align: center;"> Yes Yes Yes </p>
Step 8	<p>How old was the laptop at the end of the program when the employee kept the laptop.</p> <ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement ▪ If the Laptop was more than 3 years old there is to be no deduction from the reimbursement 	<p style="text-align: center;"> Deduct \$250 from reimbursement Reimbursement = \$1,105 - \$250 = \$855 </p>
Step 9	<p>Record the total reimbursements plus interest less deductions</p>	<p style="text-align: center;">Reimbursement = \$855</p>
Step 10	<p>Is there an agreed outstanding salary overpayment?</p> <p>NO: Continue to Step 11 YES: Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.</p>	<p style="text-align: center;">Yes</p>
Step 11	<p>Is the employee still employed by the school?</p> <p>NO: Continue to Step 12 YES: Write to the employee using Template A and organise for the processing of the reimbursement payment.</p>	<p style="text-align: center;"> Yes Write to the employee using Template A </p>
Step 12	<p>Former employees without overpayments</p> <p>Write to the employee using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.</p>	

Example 7 – The teacher left the school

A teacher participated in the school laptop lease program from February 2011 – February 2013. The school made salary deductions for the cost of the laptop over two years. The school did not have a suitable alternative to the laptop lease program. The teacher did not keep the laptop at the end of the two year lease. The teacher no longer works at the school.

Step 1	<p>Was the laptop needed for the employee to perform their work? NO: There is no entitlement to reimbursement. YES: Continue onto Step 2</p>	Yes
Step 2	<p>Did the employee make salary deductions / contributions made towards the cost of the laptop? NO: There is no entitlement to reimbursement. YES: Continue onto Step 3</p>	Yes
Step 3	Collate the salary deductions/contributions of the employee from 1 July 2009.	Deductions 52 fortnights x \$25 =\$1,300
Step 4	Add 5% interest to the total deductions/ contributions.	\$1,365
Step 5	<p>Were upgrades made to the laptop? NO Continue onto Step 7 YES Continue onto Step 6</p>	No
Step 6	<p>Were any upgrades made to the laptop Work-Related or Non-Work Related Upgrades? If Work-Related Upgrades no deduction is necessary from the reimbursement If the upgrades are considered to be Non-Work Related Upgrades then calculate the total cost of the upgrades over the total lease period and deduct this amount from the total salary deductions / contributions</p>	N/A
Step 7	<p>At the end of the laptop program, did the employee: a) Keep the laptop; AND b) Not make any additional payments to keep the laptop; AND c) Receive another device or had suitable access to another device to perform their work? If NO to any of the three questions Continue to Step 9 If YES to ALL three questions continue to Step 8</p>	<p>No No No</p>

Step 8	<p>How old was the laptop at the end of the program when the employee kept the laptop.</p> <ul style="list-style-type: none"> ▪ If the Laptop was up to 2 years old deduct \$250 from the reimbursement ▪ If the Laptop was between 2 and 3 years old deduct \$150 from the reimbursement ▪ If the Laptop was more than 3 years old there is to be no deduction from the reimbursement 	N/A
Step 9	Record the total reimbursements plus interest less deductions	Reimbursement = \$1,365
Step 10	<p>Is there an agreed outstanding salary overpayment? NO: Continue to Step 11 YES: Write to the employee using Template B and wait for the employee to return the updated authorisation to deduct prior to processing payment.</p>	No
Step 11	<p>Is the employee still employed by the school? NO: Continue to Step 12 YES: Write to the employee using Template A and organise for the processing of the reimbursement payment.</p>	No
Step 12	<p>Former employees without overpayments Write to the employee using Template C. Process payment after receiving confirmation of banking details. If there is no response within 30 days from the former employee organise payment to be made to their last known bank account.</p>	Write to the employee using Template C

Template A – Letter to employee (no salary overpayments outstanding)

[Date]

[Insert employee name]

[insert address]

Dear [name]

Reimbursement of laptop program contributions

The school has conducted a review of the laptop programs operating since 1 July 2009 and has determined that your salary deductions should be repaid to you.

Based on our assessment you will be reimbursed \$[insert total figure amount].

This amount has been determined as follows:

	Year	Amount
Salary deductions	1 July 2009 – 30 June 2010	
	1 July 2010 – 30 June 2011	
	1 July 2011 – 30 June 2012	
	1 July 2012 – 30 June 2013	
	1 July 2013 – 30 June 2014	
	1 July 2014 – 30 June 2015	
	1 July 2015 – 30 June 2016	
	1 July 2016 – 30 June 2017	
Total Salary Deductions		
Add 5% interest		
LESS Non-Work Related Upgrades		
LESS Laptop Retention Deduction		
Total amount to be reimbursed		

[delete if not relevant]

You upgraded the laptop by requesting [insert details of upgrades to laptop]. The school has deemed these upgrades totalling \$[Insert value of non-work related upgrades] to be Non-Work Related Upgrades and you will not be entitled to be reimbursed for the cost of the upgrade.

[delete if not relevant]

At the end of the laptop program you kept the laptop and were issued with another device/had access to an iPad/devices that enabled you to perform your duties, so a deduction of \$[Insert Value of Laptop Retention Deduction] has been made from your reimbursement amount.

The reimbursement will be paid to you by [insert date].

If you have any questions in relation to the reimbursement please contact [name].

Yours sincerely

[Insert Name]

Template B – Letter to employee (with Agreed outstanding overpayments)

[Date]

[Insert employee name]

[insert address]

Dear [name]

Reimbursement of laptop program contribution and your outstanding overpayment

The school has conducted a review of its laptop programs operating since 1 July 2009 and has determined that some of your salary deductions should be repaid to you.

Based on our assessment you will be reimbursed **#[insert total figure amount]**.

This amount has been determined as follows:

	Year	Amount
Salary deductions	1 July 2009 – 30 June 2010	
	1 July 2010 – 30 June 2011	
	1 July 2011 – 30 June 2012	
	1 July 2012 – 30 June 2013	
	1 July 2013 – 30 June 2014	
	1 July 2014 – 30 June 2015	
	1 July 2015 – 30 June 2016	
	1 July 2016 – 30 June 2017	
Total Salary Deductions		
Add 5% interest		
LESS Non-Work Related Upgrades		
LESS Laptop Retention Deduction		
Total amount to be reimbursed		

[delete if not relevant]

You upgraded the laptop by requesting [insert details of upgrades to laptop]. The school has deemed these upgrades totalling **#[Insert value of non-work related upgrades]** to be Non-Work Related Upgrades and you will not be entitled to be reimbursed for the cost of the upgrade.

[delete if not relevant]

At the end of the laptop program you kept the laptop and were issued with another device/had access to an iPad/devices that enabled you to perform your duties, so a deduction of **#[Insert Value of Laptop Retention Deduction] has been made from your reimbursement amount.**

The school also notes that there is currently a payment arrangement in place to pay back an overpayment to you totalling **<#[Insert current outstanding overpayment figure as of date of letter]>** as of the date of this letter.

You have the opportunity to use all or part of the laptop reimbursement towards settling your existing salary overpayment.

To allow for the efficient processing of your laptop reimbursement, please complete the attached *Authority to deduct salary overpayment from Reimbursement* form within 14 days as of the date of this letter.

The reimbursement, less your authorised deduction for a salary overpayment, will then be made to you, by **[Insert date]**.

If you have any questions in relation to the reimbursement please contact **[name]**.

Yours sincerely

[Insert Name]

Authority to deduct salary overpayment from Reimbursement	
I,	[insert employee name] acknowledge that I have an outstanding salary overpayment to repay to my employer.
I authorise my employer to deduct	[\$insert amount] from my reimbursement in relation to my salary overpayment.

Employee Signature	

Print Name	

Date	

Template C – Letter to FORMER employee

[Date]

[Insert employee name]

[insert address]

Dear [name]

Reimbursement of laptop program contributions

The school has conducted a review of the laptop programs operating since 1 July 2009 and has determined that your salary deductions should be repaid to you.

Based on our assessment you will be reimbursed \$[insert total figure amount].

This amount has been determined as follows:

	Year	Amount
Salary deductions	1 July 2009 – 30 June 2010	
	1 July 2010 – 30 June 2011	
	1 July 2011 – 30 June 2012	
	1 July 2012 – 30 June 2013	
	1 July 2013 – 30 June 2014	
	1 July 2014 – 30 June 2015	
	1 July 2015 – 30 June 2016	
	1 July 2016 – 30 June 2017	
Total Salary Deductions		
Add 5% interest		
LESS Non-Work Related Upgrades		
LESS Laptop Retention Deduction		
Total amount to be reimbursed		

[delete if not relevant]

You upgraded the laptop by requesting [insert details of upgrades to laptop]. The school has deemed these upgrades totalling \$[Insert value of non-work related upgrades] to be Non-Work Related Upgrades and you will not be entitled to be reimbursed for the cost of the upgrade.

[delete if not relevant]

At the end of the laptop program you kept the laptop and were issued with another device/had access to an iPad/devices that enabled you to perform your duties, so a deduction of \$[Insert Value of Laptop Retention Deduction] has been made from your reimbursement amount.

The reimbursement will be paid to you by [insert date] upon receipt of the attached authorisation within 30 days. If the attached authorisation is not received within 30 days then the reimbursement will be transferred to your last known bank or credit union account.

If you have any questions in relation to the reimbursement please contact [name].

Yours sincerely

[Insert Name]

Attachment 1

This form is to be completed by former employees to enable reimbursement to their bank or credit union accounts.

All fields are required to verify your identity and to make the payment to your bank or credit union account.

Employee Information	
Employee C Number	
Employee Full Name	
Date of Birth	
Date of first employment with the School	
Last date of employment with the School	
Bank/Credit Union Details (Your laptop reimbursement will be paid into this account).	
Bank Name	
BSB	
Account Number	
Account Name	
Address (This address will be used to send your Pay As You Go (PAYG) Summary unless a new address is provided below)	
Street Address	
Suburb/ Town	
Postcode	
Contact Details (In case we need to contact you)	
Email address	
Business hours contact phone number	
Authorisation (before signing and returning this form – double check ALL details are correct.)	
<p>I was employed in the school and had salary deductions for my work Laptop.</p> <ul style="list-style-type: none"> • I confirm the details provided above are true and correct. • Use the banking details above to make the laptop reimbursement plus interest less deductions to me. 	
<p>Signature: Date:</p>	