

What is the payment for?	How much is treated as exempt income?	When can I use this option?	What evidence do I need to keep?
Furniture or equipment	Up to \$400 maximum ("safe harbour")	The safe harbour amount is the only amount paid for furniture and equipment	No evidence required
	25% of cost of item*	Item is used at least partly for job	<ul style="list-style-type: none"> Evidence of the employee's costs Evidence that the item is used for the employee's job
	75% of cost of item*	Item is used mainly for job	<ul style="list-style-type: none"> Evidence of the employee's costs Evidence that the item is used mainly for the employee's job
	100% of cost of item*	Item is used exclusively for job	<ul style="list-style-type: none"> Evidence of the employee's costs Evidence that the item is used exclusively for the employee's job
Telecommunication usage plan costs	Up to \$5 per week	Plan used for job	No evidence required
	25% of employee's costs	Cost is at least partly for job	<ul style="list-style-type: none"> The employee's costs Evidence that the cost is for the employee's job
	75% of employee's costs	Cost is mainly for job	<ul style="list-style-type: none"> The employee's costs Evidence that the cost is mainly for the employee's job
	100% of employee's costs	Cost is exclusively for job	<ul style="list-style-type: none"> The employee's costs Evidence that the cost is exclusively for the employee's job
Other expenditure	Up to \$15 per week	The \$15 per week amount is the only amount paid for other expenditure	No evidence required

* Assuming the item is a low-value asset. For items that are not low-value assets, the percentage is applied to the amount of depreciation loss.