




Doctor, specialist or other medical professionals – income and work-related deductions

Doctor, specialist or medical professionals guide to income, allowances and deductions for work-related expenses.

Last updated 22 May 2025

For a summary of common expenses, see [Doctor, specialist or other medical professional deductions \(PDF, 420KB\)](#) .

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

Record keeping for work expenses

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses.

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Amounts you do and don't include

Allowances

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Amounts you do and don't include

You must include all the income you receive as a doctor, specialist or medical professional during the income year in your tax return, this includes:

- salary and wages, including cash or bonus payments
- allowances
- other income, such as compensation or insurance payments – for example, payments made under an income protection insurance policy to replace your salary and wages.

Don't include as income any [reimbursements](#) you receive.

Your income statement or a payment summary will show all your salary and wages and allowances for the income year.

Allowances

You must include all allowances your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, phone expenses
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, being on call
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for [Allowances not on your income statement](#).

Allowances not on your income statement or payment summary

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement or payment summary, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

- include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you receive.

Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

Allowance types, reason for the allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Managerial allowance On call allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Motor vehicle allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance for industry peculiarity, no deduction allowable

Bill is a doctor at an aged care home. Bill generally works from Monday to Friday each week but is also on call on the third weekend of every month. Even if he isn't called in when he is on call, Bill receives an allowance from his employer.

At the end of the income year, the total allowance is shown on his payment summary. Bill must declare the allowance as income in his tax return.

Bill can't claim a deduction as he doesn't incur any deductible expenses. The allowance compensates Bill for having to be ready to go into work over the period he is on call. The allowance doesn't help pay for work-related expenses.

Example: allowance is assessable income, deduction allowable

Breanna is a physiotherapist. During the income year, Breanna uses her own car to travel:

- from her regular place of work to a venue to attend training
- to visit clients.

Breanna's employer pays her 80c per kilometre when she uses her car for work purposes. At the end of the year, her income statement shows she was paid an allowance of \$256 for using her car for work ($320 \text{ kms} \times 0.80 = \256).

Breanna must include the car allowance as income in her tax return.

Breanna can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance she receives. Breanna must calculate the amount of the deduction using the records she keeps whenever she uses her own car for work purposes.

In the past year Breanna has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she travelled 320 kms for work purposes.

As Breanna has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the income year 20234–25 is 88c per kilometre.

Breanna claims a deduction of \$281.60. Breanna calculates her deduction as $320 \text{ kms} \times \$0.88 = \281.60 .

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a reimbursement.

A reimbursement isn't an allowance.

If your employer reimburses you for expenses you incur, you:

- you don't include the reimbursement as income in your tax return
- can't claim a deduction for the expenses.

Find out about doctor, specialist and other medical professionals:


- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

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For a summary of common expenses, see [Doctor, specialist or other medical professional deductions \(PDF, 420KB\)](#) .

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money yourself and weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must have a record to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you can only claim a deduction for the work-related portion of the expense.

You can't claim a deduction if:

- you don't keep records of your work-related expenses

- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim as a medical professional:

- [Medical professional expenses A–F](#)
- [Medical professional expenses G–O](#)
- [Medical professional expenses P–S](#)
- [Medical professional expenses T–W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the **myDeductions** tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the [other languages' homepage](#).
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Medical professional expenses A–F

Details on claiming doctor, specialist or other medical professional expenses.

Medical professional expenses G–O

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Medical professional expenses A–F

Details on claiming doctor, specialist or other medical professional expenses.

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AMA or other medical professional association membership fees

You can claim a deduction for the cost of membership with the Australian Medical Association (AMA) or other medical professional associations.

If the amount you pay is on your income statement or payment summary, you can use it to prove your claim.

Annual practising certificate fees

You can claim a deduction for the cost of renewing your annual practising certificate if you need it to work in your current occupation or industry.

You can't claim the initial cost of getting your practicing certificate as a deduction. This is because you incur the expense to enable you to start your employment, not while earning your income.

Example: ongoing expense

Brenden needs an annual practicing certificate to work as a doctor. He can claim a deduction for the cost of renewing his practising certificate each year as he incurs the expense in earning his employment income.

Books and journals

You can claim a deduction for the total books and journals you buy (including technical journals and reference books) if:

- it cost \$300 or less

- you use the publication mainly for work-related purposes, that is more than half (50%) of the time for work purposes
- the publication isn't part of a set you start to hold in that income year where the total set costs more than \$300
- the item isn't one of a number of identical or substantially identical items that together cost more than \$300.

If you subscribe and pay for a publication in advance for more than one year, you must claim your deduction proportionately over the whole subscription period.

You can claim the decline in value of your professional library over its effective life, if:

- the content of each individual item is directly relevant to your duties and cost more than \$300
- the item is part of a set or a number of items that are identical or substantially identical which cost more than \$300.

Example: claiming decline in value of an item that cost more than \$300

Katie is a general practitioner. She buys a medical book costing \$350 to add to her professional library.

Katie can't claim a deduction for the full cost of the book. This is because the total cost to be added to her professional library is more than \$300. Instead, she must claim the decline in value of the book over the effective life of her professional library.

Example: claiming decline in value of a set

Laura is an employee obstetrician. During the income year she buys a series of 6 obstetrics books. Each book cost \$65. The books are marketed as a set and are designed to be used together.

Laura can't claim an outright deduction for the full cost of any of these books because:

- each book forms part of a set, that she buys in the income year
- the total cost of the set was more than \$300.

Instead, she must claim the decline in value on the books over the effective life of her professional library.

Car expenses

You can't claim a **car expenses** deduction for normal trips between your home and regular place of work. These are private expenses, even if you:

- live a long way from your usual or regular workplace
- have to work outside normal business hours (for example, weekends or early morning shifts).

In limited circumstances, you can claim the cost of **trips between home and work**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
 - because of the size and weight, they are awkward to transport
 - they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another before returning home.

You can also claim a deduction for the cost of using your car when you drive:

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling from your first job as a general practitioner directly to your second job as a university lecturer
- to and from an alternative workplace for the same employer on the same day – for example, travelling between your consulting rooms and a hospital to undertake surgeries
- from home directly to an alternative workplace – for example, travelling from home to a hospital that isn't your regular work location to consult with your post-operative patients.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method to work out your deduction if you:

- own the car
- lease the car (directly from the finance company)
- hire the car under a purchase agreement (with the car dealership or a finance company).

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

If you use the **logbook method**, you need to keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

If you use the **cents per kilometre method**, you can claim a **set rate** for each work-related kilometre travelled. The maximum number of kilometres you can claim under this method is 5,000. You must be able

to show how you work out your kilometres and that they were work-related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you aren't required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

Example: choosing to transport bulky equipment

Stephen is an employee general practitioner. He takes a couple of his patient's medical records home to review. The files fit in one box.

Stephen can't claim a deduction for the costs of travelling between the medical practice and his home. The records are not

bulky. Stephen's travel is private travel between his regular place of employment and his home.

Example: travelling to work outside of regular hours

Armando is an employee general practitioner at a late-night medical centre. He typically works the day roster from 7:00 am to 2:00 pm. Armando finishes work and returns home at the end of the day. At 6:00 pm, he receives a phone call and returns to the practice to backfill a colleague who is sick.

Even though Armando is travelling to work outside his regular hours he can't claim a deduction. His travel is still private travel between home and his regular workplace.

Example: travelling to and from an alternative workplace

Fadia is an employee cardiothoracic surgeon. She travels from her consulting rooms, which is her regular workplace, to the hospital where she performs surgeries.

Fadia can claim a deduction for travel directly between the consulting rooms and the hospital as she travels from her regular workplace to an alternative workplace.

Fadia can't claim a deduction for travel between home and the consulting rooms. These expenses are private.

Child care

You can't claim a deduction for the cost of **child care** (including school holidays and before and after school care) when you're working. It's a

private expense, and the expenses have no direct connection to earning your income.

Clothing and uniform expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

You can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation. For example, business attire worn by a doctor, specialist or medical professional.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective clothing** – clothing with protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, enclosed non-slip shoes, aprons or smocks that protect conventional clothing. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing which distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions, for example a white lab coat.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides.
- **a non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved

Occupational Clothing and.

You can't claim a deduction if your employer buys, repairs or replaces your clothing, footwear or protective clothing.

Example: claiming clothing expenses

Daniel is an occupational therapist and wears professional business attire to work. These items are conventional clothing and Daniel can't claim the cost of buying, hiring, repairing or replacing the clothing.

Example: compulsory uniform with logo

Mike's employer requires him to buy and wear shirts with his employer's company logo embroidered on it. As part of his uniform, he also has to wear black pants and black non-slip shoes.

Mike can claim the cost of buying, hiring, repairing or replacing the shirts as they are distinctive items with the employer's logo. Mike's employer requires him to wear it by a workplace agreement or policy, that they strictly and consistently enforce.

Mike can also claim a deduction for the cost of his non-slip shoes as he requires them for his safety and protection from slipping over while working.

However, Mike can't claim the cost of buying or cleaning his black pants because it is a private expense as the items are conventional clothing.

Drivers licence

You can't claim a deduction for the cost to get or renew your drivers licence, even if you must have it as a condition of employment. This is a private expense.

You can claim a deduction for additional costs you incur to get a special licence or condition on your licence to perform your work duties.

Entertainment and social functions

You can't claim a deduction for the cost of any **entertainment, fundraising or social functions**. This applies even if they are compulsory, or you discuss work matters at the event. Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners
- attendance at sporting events as a spectator
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events don't have a direct connection to your work duties.

You also can't claim the cost of travelling to and from functions.

Example: entertainment costs

Rachael buys a ticket to attend a fundraising gala that cost \$250. The ticket includes entry, a 3-course sit-down dinner and entertainment. Rachael considers her attendance at the event as a networking opportunity.

Rachael can't claim a deduction for the cost of attending the event, even though she is networking. There is no direct connection to Rachael's work duties and the expense is private.

Example: entertainment costs

Benjamin pays to attend a monthly breakfast organised by a Medical Association. At these breakfasts he networks with industry colleagues and shares information that relates to the health sector.

Benjamin can't claim a deduction for the cost of attending, even though his discussions relate to his work. There is no direct connection to his work duties and the expense is private.

Fines and penalties

You can't claim a deduction for any **fin**es or **penalties** you get when you either travel to work or incur during work. Fines may include parking and speeding fines or penalties.

First aid courses

You can claim a deduction for the cost of **first aid training courses** if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

For more doctor, specialist or other medical professionals expenses, see:

- Medical professional expenses G–O
- Medical professional expenses P–S
- Medical professional expenses T–W

Medical professional expenses G–O

Details on claiming doctor, specialist or other medical professional expenses.

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Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses, even if you need to wear them while working. These are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working as a doctor, specialist or medical professional. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You can only claim a deduction for the work-related use of the item.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if:

- you receive an allowance for grooming

- your employer expects you to be well groomed when at work.

All grooming expenses and products are private expenses.

Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

- protective (for example, anti-bacterial scrubs)
- occupation-specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains clothing you wear at work from one of the categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incurred for repairing and dry-cleaning expenses.

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records. However, you will still need to be able to show how you work out your claim. This isn't an automatic deduction.

Example: work clothing laundered and maintained by employer

Nathan's employer requires him to wear scrubs when consulting the hospital surgeon on the treatment of his patients. The hospital provides the scrubs to Nathan. He leaves them in the dirty scrubs hamper when he changes back into his own clothes to leave the hospital.

Nathan can't claim a deduction for laundry expenses as he doesn't incur any costs to buy, maintain or clean the scrubs.

Meal and snack expenses

You can't claim a deduction for the cost of food, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (travel expenses).

Medical equipment

You can claim a deduction for the cost of **Medical equipment** and the cost of insurance for that equipment. For example, you can claim a deduction for the cost of stethoscopes and scales if they cost \$300 or less.

For items of medical equipment that cost more than \$300, you can claim a deduction for the decline in value of the item over its effective life.

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement or payment summary as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is part of your salary and wages and not included as a separate allowance on your income statement or payment summary.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

- up to reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you work out your claim.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

For more doctor, specialist or other medical professionals expenses, see:

- Medical professional expenses A–F
- Medical professional expenses P–S
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Medical professional expenses P–S

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Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and regular place of work. These are a private expense.

You can claim a deduction for parking fees and tolls you incur on work-related trips.

Example: parking expenses you can't claim

Nerida is an employee physiotherapist in a hospital and pays \$50 per week for on-site staff parking.

Nerida can't claim a deduction for parking at her regular place of work.

Example: parking expenses you can claim

Yasmin is an employee practicing psychologist. She travels from her regular workplace to deliver a presentation at a local university. She pays to park at the university.

Yasmin can claim a deduction for the parking expense as she incurs the expenses on a work-related trip.

Protective equipment and items

You can claim a deduction for the cost of **protective items, equipment and products** – for example, safety glasses, face shields, face masks or sanitiser. You must use these items:

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to clients while working
- in direct connection to earning your employment income.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

- supplies the protective items
- pays for the protective items
- reimburses you for the costs you incur to buy protective items.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you do not need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage

- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because these are personal phone calls.

If all or part of your work-related phone, data and internet expenses are incurred as a result of **working from home** and you use the **fixed rate method** to claim your working from home deductions, you can't claim a separate deduction for these expenses.

For more information, see:

- [Mobile phone, mobile internet and other devices](#)
- [Home phone and internet expenses](#)

Example: calculating phone expenses

Sebastian uses his mobile phone for work purposes. He is on a set plan of \$49 a month.

He receives an itemised account from his phone provider each month that includes details of his individual phone calls.

At least once a year, Sebastian prints his account and highlights the work-related phone calls he made. He makes notes on his account for the first month about who he is phoning for work, such as his manager, hospitals and other medical professionals and his patients.

Of the 300 phone calls he has made in a 4-week period, Sebastian works out that 90 (30%) of the individual phone call expenses billed to him are for work. He applies that percentage to his monthly plan amount (\$49 a month).

Sebastian works out his claim for phone calls for work purposes as follows:

Total work phone calls ÷ total number of phone calls = work use percentage for phone calls

$90 \div 300 = 0.30$ (that is 30%)

Sebastian can claim 30% of the total bill of \$49 for each month for work purposes:

$$\$49 \times 0.30 = \$14.70$$

Since Sebastian was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$14.70 = \$155.82$$

Example: work and private use

Sylvette uses her computer and personal internet account at home to access her work emails and manage her appointments. Sylvette also uses her computer and the internet for private purposes.

Sylvette's internet use diary showed 20% of her internet time was for work-related activities and 80% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.20 = \$240 \text{ as work-related internet use.}$$

If anyone else from Sylvette's household was accessing the internet connection, Sylvette needs to reduce her claim to account for their use.

Professional indemnity insurance

You can claim a deduction for the cost of professional indemnity insurance that relates to your work activities.

Professional library

You can claim a deduction for the decline in value of a professional library over its effective life.

Reference books can only be included in your professional library if the contents of the book are directly relevant to your employment duties.

For example, for a GP reference books on anatomy and medical diagnosis would be relevant to your duties.

If the reference book cost \$300 or less, you can claim an immediate deduction for the full cost of the book in the year that it was purchased.

You can't add textbooks you buy and claim as [self-education expenses](#) to your professional library.

Removal and relocation expenses

You can't claim a deduction for the cost to transfer or relocate to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim the work-related use.

Self-education expenses

You can claim a deduction for self-education expenses if it directly relates to your employment as a doctor, specialist or other medical professional and at the time you incur the expense it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction for a self-education expense if at the time you incur the expense, it either:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment
- enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as course or tuition fees, student and amenities fees,

textbooks, academic journals and stationery expenses. You can claim a deduction for depreciating assets that cost \$300 or less or claim a deduction for the decline in value of any depreciating assets (for example, a laptop or a computer) which cost more than \$300 that you use for your work-related study.

If you study at home, you may also be able to claim **work from home running expenses**, but not occupancy expenses.

You can't claim a deduction for repayments you make on your study and training support loans. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loans (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: self-education directly relevant to employment

Dennis is a general practitioner who participates in continuing professional development to maintain his medical registrations.

Dennis can claim a deduction for these expenses as the continual professional development improves and maintains his skills and knowledge in his current role.

Example: self-education to improve knowledge and skills in current job

Nadia is a dentist undertaking postgraduate study in dental surgery.

Nadia can claim a deduction for her study expenses because her study is improving her dentistry skills. It is relevant to her current employment.

Example: self-education to upgrade qualifications

Joe is a general practitioner in a rural area of Australia. Joe undertakes training in mental health disorders with a specialised focus on rural and remote Australia. The training will improve Joe's skills in educating his patients about mental health.

Joe can claim self-education expenses because his study will upgrade his qualifications and will improve his skills in his work activities as a general practitioner.

Example: can't claim due to limited use in current role

Yui is a psychologist working part-time for a private practice while studying to become a paramedic. When she completes her study, Yui will apply for paramedic positions. The study will primarily provide Yui with skills for her new position.

Yui can't claim her self-education expenses because her specialised study relates only in a very general way to current employment. The course will enable Yui to change her employment.

Seminars, conferences and training courses

You can claim a deduction for the cost of seminars, conferences and training courses that relate to your work as a doctor, specialist or

other medical professional.

The costs you can claim include fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course you can only claim the work-related portion of your expenses. For example, you add a holiday of one week to a training course that runs for one week.

Example: conference where dominant purpose is work-related

Mary, an orthodontist, attends an 8-day work-related conference in Vancouver on modern cosmetic dentistry. One day of the conference involves a sight-seeing tour of the city, and a networking game of golf. A dinner is held on the final afternoon of the conference.

As her main purpose in attending the conference is work-related, Mary can deduct the total cost of the conference which includes her airfares, accommodation and meals.

Example: course not related to employment

James is a chiropractor. He has been struggling to keep up with his work commitments and becomes stressed. James decides to undertake a time and stress management course.

James can't claim a deduction as the course doesn't directly relate to maintaining or increasing his knowledge, capabilities or skills needed in his current position.

For more doctor, specialist or other medical professionals expenses, see:

- Medical professional expenses A–F
- Medical professional expenses G–O
- Medical professional expenses T–W

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Medical professional expenses T–W

Details on claiming doctor, specialist or other medical professional expenses.

Last updated 19 May 2025

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Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as a doctor, specialist or other medical professional.

You can only claim a deduction for the work-related use of the item.

If the tool or equipment cost you \$300 or less, you can claim a deduction for its cost in the year you buy it, if:

- you use it mainly to produce non-business assessable income
- it's not part of a set that together cost more than \$300
- it's not identical, or substantially identical to, other items that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value), if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300
- is identical, or substantially identical to, other items that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of **repairs to tools and equipment** that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third party supplies for use.

Example: equipment for work-related use

Adam is a psychologist in a rehabilitation centre. Adam's job requires him to complete his case reports at home.

Adam carries his work laptop and patient documents between his office and his home to complete the case reports. He buys a briefcase for \$275 with a laptop compartment to carry his laptop and documents. Adam only uses the briefcase to transport work items.

Adam can claim a deduction for the cost of the briefcase as:

- his job requires him to transport the laptop and documents
- the briefcase is suitable to carry all the items.

As Adam only uses the briefcase for work purposes and it cost less than \$300, he can claim a deduction for the whole cost of the briefcase in the year that he bought it.

Example: allowable deduction for decline in value

Meghan is a physiotherapist. As part of her treatments, Meghan often uses remedial massage. Meghan buys a massage table that doubles as a general treatment table that patients can lie on when they are getting treatment. The table cost \$1,000 and she solely uses for work purposes.

Meghan can claim a deduction for the decline in value of the table over its effective life.

Travel expenses

You can claim a deduction for travel expenses you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, if you're required to travel interstate for 3 nights to attend a work-related conference, seminar or training course.

You can't claim a deduction for travel expenses where you don't incur any expenses, because:

- you slept in accommodation your employer provides

- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

You also can't claim a deduction if you:

- are not required to sleep away from your home overnight in the course of performing your employment duties, for example if you fly interstate for a conference and return home the same day
- you choose to sleep near your workplace rather than returning home.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you must be able to show:

- you were away overnight
- you have spent the money
- the travel directly relates to earning your employment income
- how you worked out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all of the following apply:

- the travel allowance is not shown on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner of Taxation's reasonable amount (the reasonable amount is the amount we set each year for determining whether an exception from keeping written evidence applies for accommodation, meal and incidental expenses which are covered by a travel allowance)
- you spent the whole allowance on deductible accommodation, meal and incidental expenses (if applicable).

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't need to keep written evidence for other travel expenses if both of the following apply:

- you received a travel allowance from your employer for the expenses

- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all your expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts. For example, show in your work diary, that you received and correctly declared your travel allowance and bank statements.

Example: dual purpose

Megan is a general practitioner based in the outer suburbs of Sydney. The practice she works in provides support to a rural practice in Menindee allowing the practitioner based in this location time off. Her employer requires each practitioner in the practice to take this position at some time during their employment.

Megan flies to Menindee for a 14-day locum position to fill this role. Her employer pays her a travel allowance.

Megan stays over for an extra 5 days to do some sightseeing in the NSW outback each time she is required to fill this role. As the sightseeing isn't work-related, Megan can only claim the work-related portion of the airfares (14 days) and the accommodation and meals for the 14 days she attends work at the local practice.

Megan can't claim the cost of accommodation and meals for the 5 days of private travel.

Example: work-travel with private component

Jihoon's employer requires that he travel interstate to attend a training course. While he is there his employer allows Jihoon to extend his stay to explore the city and tourist attractions.

Jihoon has kept the receipts for all the expenses he incurs during the trip.

Upon his return, Jihoon's employer reimburses him for the work-related travel costs. This includes his flights, accommodation, meals and any incidental expenses.

Jihoon can't claim a deduction as he has been reimbursed for the cost of the work-related travel by his employer. The expenses Jihoon incurs for the period he is sightseeing also aren't deductible as they are private in nature.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Watches and smart watches

You can't claim a deduction for the cost you incur to buy or maintain ordinary watches or timepieces, even if they are required as part of your job. This is a private expense.

However, you can claim a deduction if your watch has special characteristics that you use for a work-related purpose. For example, a nurse's fob watch.

If the watch cost more than \$300, you can claim a deduction for its decline in value over the effective life.

You can also claim a deduction for the cost of repairs, batteries and watchbands for special watches. You only claim a deduction for the amount you use the item at work if you also wear it for private purposes.

Similar to ordinary watches, a smart watch (that connects to a phone or other device to provide notifications, apps and GPS) is a private expense and not deductible under ordinary circumstances.

However, you may be able to claim a deduction for the work-related use of a smart watch. You can claim a deduction where you require some of the smart watch's functions as an essential part of your employment activities. To show the work-related use of the watch, you will need to keep a diary or similar record of your use of the watch for a representative period.

Working from home expenses

You may be able to claim a deduction for **working from home expenses** you incur as an employee. These can be additional running expenses such as electricity, phone and internet expenses, and the decline in value of equipment or furniture. You must:

- use one of the methods set out by us to calculate your deduction
- keep the records required for the method you choose.

There are some expenses you can't claim a deduction for as an employee, including:

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- expenses your employer pays for or reimburses you for, including setting up your home office
- the decline in value of items provided to you by your employer – for example, a laptop or a phone.

Generally as an employee, you can't claim **occupancy expenses** (such as rent, rates, mortgage interest and house insurance premiums) unless your home office is both:

- your only place of work because no other work location is provided by your employer
- exclusively or almost exclusively used for work purposes.

The **Home office expenses calculator** helps you work out the amount you can claim as a deduction for home office expenses.

For more information, see:

- *PS LA 2001/6 Verification approaches for electronic device usage expenses*
- *TR 93/30 Income tax: deductions for home office expenses*
- *PCG 2023/1 Claiming a deduction for additional running expenses incurred while working from home - ATO compliance approach*

For more doctor, specialist or other medical professionals expenses, see:

- **Medical professional expenses A–F**

- Medical professional expenses G–O
- Medical professional expenses P–S

Find out about doctor, specialist or other medical professionals:

- Income and allowances
- Record keeping for work expenses

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Record keeping for work expenses

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses.

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To claim a deduction, you need to get and keep records to prove you incurred the expense. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 999KB\)](#) .

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

Your records must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims. For some expenses,

you might also need a record such as diary or similar document.

However, there are some **record keeping exceptions** available in some circumstances.

For information about records you need for work-related expenses, see:

- **Actual cost method for working from home expenses**
- **Clothing, laundry and dry-cleaning expenses**
- **Computers, laptops and software**
- **Expenses for a car you own or lease**
- **Expenses for a vehicle that isn't yours or isn't a car**
- **Fixed rate method for working from home expenses**
- **Home phone and internet expenses**
- **Keeping travel expense records**
- **Mobile phone, mobile internet and other devices**
- **Overtime meal expenses**
- **Self-education expenses**
- **Taxi, ride-share and public transport expenses**
- **Tools and equipment to perform your work**

You can use the myDeductions tool in the ATO app to help keep track of your:

- **work-related expenses (such as vehicle trips)**
- **general expenses (such as gifts and donations).**

You can upload these records when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

Find out about doctor, specialist and other medical professionals:

- **Income and allowances**
- **Deductions for work expenses**

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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