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# 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** 11 May 2026

For a summary of common expenses, see [Doctor, specialist or other medical professional deductions \(PDF, 440KB\)](#) .

## Who this guide applies to

Find out if this guide applies to you.

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

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## Who this guide applies to

Find out if this guide applies to you.

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When we say doctor, specialist or other medical professional we mean employees engaged in a medical profession in a hospital, private practice or medical facility such as a laboratory. This includes:

- general practitioners (GPs)
- surgeons
- cardiologists
- neurologists
- dermatologists
- gastroenterologists
- rheumatologists
- oncologists
- endocrinologists
- ophthalmologists
- obstetricians and gynaecologists
- pathologists
- radiographers
- anaesthesiologists

- psychiatrists
- physiotherapists
- optometrists
- paediatricians
- geriatricians
- any doctor or specialist working in a hospital or medical centre
- medical laboratory technicians
- dentists
- osteopaths
- podiatrists
- psychologists
- chiropractors
- pharmacists
- occupational therapist.

Medical professionals also include nurses, midwives and paramedics but they are not covered by this guide. For information and examples relating to these professions, see [Nurses and midwives - income and work-related deductions](#) and [Paramedics - income and work-related deductions](#).

Find out about doctor, specialist and other medical professionals:

- [Income and allowances](#)
- [Deductions for work expenses](#)
- [Record keeping for work expenses](#)

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## **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

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:

- 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
- 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 deductible 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 deductible work-related expenses, to claim a deduction you:

- must 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)
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous</b>	Managerial allowance On call allowance	No These allowances don't help you pay for deductible

or for industry peculiarities		work-related expenses
<b>An amount for certain expenses</b>	Motor vehicle allowance	Yes If you incur deductible expenses
<b>An amount for special skills</b>	A first aid certificate	Yes If you incur deductible expenses

### **Example: allowance for industry peculiarity, no deduction allowable**

Bill is a geriatrician 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, Bill receives an on call allowance from his employer.

At the end of the income year, the total on call allowance is shown on his income statement. 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. During the income year, Breanna uses her car to travel 320kms for work and at the end of the income year, her income statement shows she was paid a car allowance of \$256 ( $320 \text{ kms} \times 0.80 = \$256$ ).

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 2025–26 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:

- [Who this guide applies to](#)


- [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 \(PDF, 440KB\)](#) .

### Claiming deductions

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 work out what you can or can't claim as a deduction, what records you need, and for more information on expenses (including examples), see [Employees guide for work expenses](#).

## Keeping records

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 or share them with a tax agent at tax time to make lodging your tax return easier.

### Medical professional expenses A–F



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

### Medical professional expenses G–O



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

### Medical professional expenses P–S



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

### Medical professional expenses T–W



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## Medical professional expenses A–F

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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 an anaesthesiologist. 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 to produce non-business assessable income , that is more than half (50%) of the time for earning employment income
- 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 an ophthalmologist. She buys a book on the diagnosis of and treatment of eye diseases 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 of 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
- must work outside normal business hours (for example, weekends or early morning shifts).

### **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 private travel

between home and his regular workplace and is incurred to put in him the position to earn his income.

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.

### **Example: choosing to transport bulky equipment**

Stephen is employed as a dermatologist. 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 practice and his home. The records are not bulky. Stephen's travel is private travel between his regular place of employment and his home

You 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.

## **Example: shifting places of employment**

Regina is a general practitioner (GP) who is employed by a medical practice to perform after hours home visits. When she starts her shift, she is advised of when and where her first appointment will be. Once Regina has started her shift, she gets regular updates by phone about where each of her next appointments will be.

Regina uses her own car to drive to from her home to her first appointment, between each appointment and from the last appointment to her home.

Regina has shifting places of employment because she doesn't have a fixed place of work and continually travels from one work location to another before she returns home at the end of her shift. She can claim a deduction for the expenses she incurs when she travels:

- from home to her first appointment
- between each appointment
- her last appointment to her 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.

## Example: travelling to and from an alternative workplace

Fadia is an employee cardiothoracic surgeon. She has her consulting rooms at the hospital where she usually performs surgeries (hospital A) which is her regular workplace. Occasionally Fadia is called into operate at a different hospital (hospital B) to perform surgery.

Fadia can claim a deduction for travel directly between the hospital A and hospital B as she is travelling between workplaces.

Fadia can also claim a deduction for travel directly from her home to hospital B because it is an alternative workplace.

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

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, decline in value or 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 or similar vehicle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers (including the driver) 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**.

## **Child care, school fees and other education expenses**

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.

You can't claim a deduction for the cost of educating your children (or any other students) including school fees, university fees and TAFE fees. You also can't claim other expenses you incur for your children's education, for example, the decline in value of iPads, laptops or desks, calculators, notebooks and pens. These are private expenses that are not connected with earning your employment 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, scrubs or lab coats 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, 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: protective clothing**

Mardi is employed as a specialist at a private hospital. Mardi consults with patients and performs procedures at the hospital.

When working, Mardi wears scrubs made from thick fabric which prevent any fluids from touching her skin. They also protect her from diseases.

Mardi can claim a deduction for the cost of purchasing her scrubs. The scrubs are protective as they have specific features and functions which protect Mardi from the risk of illness while she is working.

### **Example: compulsory uniform with logo**

Mike's employed as a radiologist. His 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 special non-slip shoes. Mike's employer has a uniform policy which is strictly and consistently enforced.

Mike can claim the cost of buying, hiring, repairing or replacing the shirts as they are distinctive items with the employer's logo.

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. The pants are conventional clothing and the cost of buying them is a private expense.

## 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.

### Example: drivers licence

Belinda is employed as an after hours general practitioner (GP). As Belinda performs home visits, her employer requires her to have a drivers licence.

Belinda can't claim a deduction for the cost of renewing her drivers licence. Even though she needs a driver licence to perform her duties, the expense is private.

## 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 for the paediatric hospital she works at 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 the Pharmacy Guild. At these breakfasts he networks with industry colleagues and shares information that relates to the pharmaceutical products.

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 [fines or penalties](#) whether they are incurred in connection with work, or for any other reason. Fines may include parking and speeding fines or penalties. For example, a fine you receive for parking illegally outside the hospital you work at.

### Example: speeding fine

Noel is employed as a surgeon. On one occasion during the income year when Noel is called into to perform surgery, he gets a speeding fine.

Even though Noel was speeding to get to work, he can't claim a deduction for the cost of the speeding fine.

## 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](#)

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## 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.

#### Example: glasses and safety goggles

Boris is employed as a medical laboratory technician. When analysing samples, he wears his prescription glasses and safety goggles. Boris buys his own prescription glasses but his employer provides safety goggles for him to wear.

Even though Boris requires his prescription glasses to see what he is doing while he is working, he can't claim a deduction for the cost of them. The expense is private.

Boris can't claim a deduction for the safety goggles he wears because he doesn't spend the money on them himself. His employer provides them.

If Boris bought the safety goggles himself, he could claim a deduction for their cost. The safety goggles reduce the real and likely risk of Boris getting ill or injured while he is working.

## 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.

To work out your laundry expenses, you can claim a rate of:

- \$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](#)).

### **Example: food and drink expenses**

Zeb is employed as a radiologist at a hospital. When he is rostered to work overnight, he brings food and drinks with him to snack on during his shift. Zeb does this because none of the cafes in the hospital, or within walking distance of the hospital, are open while he is working.

Zeb can't claim a deduction for the cost of food and drink he consumes when he works the night shift. The expenses are private in nature.

## 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 and [assets that cost more than \\$300](#), you can claim a deduction for the decline in value of the item over its [effective life](#).

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](#).

### Example: Medical equipment costing more than \$300

Anita is employed as a dermatologist. During the income year she buys a dermatoscope for \$4,259. The dermatoscope is kept in Anita's consulting rooms and is used 100% for work purposes.

Anita looks up the effective life for a dermatoscope and finds it is 5 years.

Anita can't claim a deduction for the cost of the dermatoscope in the income year she buys it. Anita can claim a decline in value deduction for the dermatoscope in the income year and over the remainder of its 5-year 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 2025/4](#) *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 income year*.

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

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## Medical professional expenses P–S

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

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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 your 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 patients 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 written evidence of the total amount you incurred for phone, data and internet and 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, 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

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

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 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, complete continuing professional development 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.

If your employer pays for your professional indemnity insurance, you can't claim a deduction because you haven't incurred any expense.

## **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, if you are a general practitioner (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.

### Example: relocation expenses

Remi is employed as cardiologist in a public hospital in Adelaide. Remi's employer relocates him to Port Augusta as they are in need of a cardiologist at that hospital.

Remi receives an allowance of \$1,500 for relocation expenses and he incurs \$2,167 on removalists and other relocation expenses.

Remi must declare the allowance of \$1,500 as income in his tax return but Remi can't claim a deduction for his relocation expenses. The expenses are not incurred in the course of earning his income and they are private.

## 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.

### **Example: self-education directly relevant to employment**

Dennis is an optometrist who participates in continuing professional development to maintain his registration.

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

### **Example: self-education to upgrade qualifications**

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 improve knowledge and skills**

Joe is a general practitioner (GP) and a qualified psychologist. He is employed in a rural area of Australia and his duties include diagnosing, treating and managing physical and mental health issues.

Joe undertakes training in mental health disorders with a specialised focus on rural and remote Australia. The training will improve Joe's skills in diagnosing and treating his patients' mental health.

Joe can claim self-education expenses because his study will improve the knowledge and skills he requires to carry out his work activities as a general practitioner and psychologist.

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.

### **Example: study to change employment**

Yui is a medical laboratory assistant working part-time a hospital while studying to become a paramedic. When she completes her study, Yui will apply for paramedic positions. Yui can't claim her self-education expenses because the study relates in a very general way to her current employment. The course will enable Yui to change her 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
  - Higher Education Contribution Scheme (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 HECS-HELP scheme are not deductible.

## **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 evening 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** 11 May 2026

## 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 your 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 are supplied by your employer or a third party.

### 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 \$300 or less , 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 uses it solely for work purposes.

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

## **Travel expenses**

You can claim a deduction for [overnight 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
- choose to sleep near your workplace rather than returning home, for example, if you live a capital city but work in a regional area and rather than travel home at the end of each shift, you choose to sleep near your regional workplace.

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

Jihoon keeps 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 he incurred while he was attending the training course.

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 2025/4](#) *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 income year*.

## **Watches and smart watches**

You can't claim a deduction for the cost of buying or maintaining an ordinary watch or timepiece, 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 can claim a deduction for the additional running expenses you incur as a direct result of [working from home](#). Running expenses include 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.

### Example: working from home

Ivan is employed as a rheumatologist. One day per fortnight, Ivan works from home because he has telehealth appointments scheduled for that day. He also reviews the files of patients who have appointments coming up while he is working from home.

Ivan can claim a deduction for the additional running expenses he incurs as a result of working from home one day per fortnight.

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
- 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 part of your home is a 'place of business'.

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.

**Last updated** 11 May 2026

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 \(PDF, 331KB\)](#) .

For most expenses you need written evidence, that is, 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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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