



## Clothes and items you wear at work

Deductions for clothes, glasses, protective gear and other items you wear at work.

### Clothing laundry and dry-cleaning expenses



Deductions when you buy, repair or launder occupation-specific or protective clothing, or distinctive uniforms.

### Glasses contact lenses and protective glasses



Deductions for safety goggles or sunglasses used to protect your eyes from the risk of illness or injury while working.

### Watches and smart watches



With few exceptions, you can't claim a deduction for a watch or smart watch.

### Protective items equipment and products



Deductions for items that protect you from the real and likely risk of illness or injury while working.

# Clothing, laundry and dry-cleaning expenses

Deductions when you buy, repair or launder occupation-specific or protective clothing, or distinctive uniforms.

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For a summary of this content in poster format, see [Clothing and laundry \(PDF, 390KB\)](#) 

## When you can't claim a deduction

You can't claim a deduction for buying, hiring, repairing or cleaning conventional clothing you buy for work, even if your employer says the clothing is compulsory or you only wear it at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, black trousers worn by waiters, business attire worn by office workers, or jeans or drill shirts worn by tradespeople.

You also can't claim a deduction if your employer:

- buys, repairs, replaces or cleans your work clothing
- reimburses you for expenses you incur for work clothing.

## Occupation-specific clothing

You can claim your costs to buy or clean occupation-specific clothing that distinctly identifies you as a person associated with a particular occupation, such as:

- a chef's chequered pants
- a judge's robe.

You can't claim for clothes you wear for work that are not specific to your occupation, may be worn in multiple professions or are everyday clothes. For example, you can't claim for:

- a bartender's black trousers and white shirt
- a business suit
- a swimming instructor's swimwear.

### Example: occupation-specific clothing

Joe is a chef with 2 jobs. When working at a restaurant he wears the traditional chef's uniform of chequered pants, white jacket and chef's toque. He also works on a food truck, but just wears jeans and a t-shirt at that job.

Joe can claim his traditional chef's uniform, but not his food truck clothing. The chef's clothing is relevant to his profession, but the jeans and t-shirt are conventional clothes.

For more information about clothing you can claim, check our [Occupation and industry specific guides](#).

## Protective clothing

You can claim a deduction for clothing and footwear you wear to protect you from the real and likely risk of illness or injury from your work activities or your work environment.

There has to be a link between your work-related activities, the risk presented by your work environment and the form and function of the clothing to mitigate that risk.

To be considered protective, the items must have both:

- protective features or functions
- a sufficient degree of protection against the risk of illness and injury you are exposed to in carrying out your work.

Protective clothing includes:

- fire-resistant clothing
- sunprotection clothing with a UPF sun protection rating
- safety-coloured vests
- non-slip nurse's shoes
- protective boots, such as steel-capped boots or rubber boots for concreters
- gloves and heavy-duty shirts and trousers
- occupational heavy duty wet-weather gear
- boiler suits, overalls, smocks or aprons you wear to avoid damaging or soiling your ordinary clothes during your work activities.

You can't claim a deduction for conventional clothes that don't have features for protection against the risks of illness or injury at your work. For example, you can't claim for jeans, drill shirts, shorts, trousers, socks or everyday enclosed shoes.

Clothing that provides a sufficient degree of protection against the risk of illness or injury includes, but is not limited to, clothing that:

- is made to cope with more rigorous conditions, where conventional clothing would be inadequate
- is designed to protect you – for example heavy duty shirts and trousers, distinct from ordinary cotton drill trousers, shorts and short sleeve shirts that may be considered as work wear but do not adequately protect the wearer from the risk of injury or illness
- has a density of weave which gives a UPF rating sufficient to protect you from the sun where your job requires you to work outdoors.

### **Example: conventional clothing**

Bob works on a building site. He wears jeans with T-shirts or long sleeve shirts at work. Bob wears these clothes to work as they are comfortable. Although they are not very durable, they do provide Bob some protection from skin abrasions when handling tools and building materials at the building site.

The jeans and shirts are conventional clothing, so Bob can't claim a deduction for the cost of these items. This is the case even if Bob only wears the items at work.

The cost of the clothing is a private expense because it only provides limited protection from injury and the items are worn mainly for Bob's comfort.

### **Example: protective clothing**

Bert works on a building site and wears heavy denim abrasion-resistant trousers and steel capped boots when working. As the trousers and boots protect Bert from the risk of injury while he is working, he can claim a deduction for the cost of these items.

The expense is not private in nature and there is the necessary connection between the expense and Bert's income-earning activities.

## **Compulsory work uniform**

You can claim the costs you incur to buy and clean a compulsory uniform you wear at work.

A compulsory uniform is a set of clothing that identifies you as an employee of an organisation. Your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy.

A compulsory uniform must either:

- be distinctive to your particular organisation, so that a casual observer can clearly identify you as working for a particular employer
- identify the products or services provided by your employer.

In limited circumstances, you can claim a deduction for shoes, socks and stockings if:

- they are an essential part of a distinctive compulsory uniform
- the characteristics (colour, style and type) are an integral and distinctive part of your uniform that your employer specifies in the uniform policy.

You can claim for a single item of clothing, such as a jumper, if it's distinctive and compulsory for you to wear it at work. Clothing is unique and distinctive if it:

- has been designed and made only for the employer
- has the employer's logo permanently attached and is not available to the public.

Conventional or everyday clothing is not a compulsory uniform, even if your employer requires you to wear it, or you pin a name badge to it.

### **Example: conventional clothes worn with a uniform**

Rick works at a supermarket. His employer's uniform policy requires him to buy and wear a shirt with the supermarket's logo embroidered on it. If he shows up to work not wearing this shirt he is sent home and issued with a warning.

The uniform policy also includes a requirement to wear black pants and closed black shoes, but doesn't stipulate any other qualities of those items.

Rick can claim a deduction for the cost of the shirts as they are a compulsory uniform, but he can't claim the cost of the pants or shoes.

Even though his employer requires him to wear a specific colour, they are not distinctive enough to make them part of his uniform

and are still conventional clothes.

## Non-compulsory work uniform

You can't claim for non-compulsory work uniforms unless your employer has registered the design. This means the uniform is on the **Register of Approved Occupational Clothing** [↗](#) and you wear the uniform at work.

Shoes, stockings and underwear can never form part of a non-compulsory work uniform. Single items of clothing, such as a shirt, also can't form part of a non-compulsory uniform unless they are a full body item such as a dress or overalls.

### Example: registered non-compulsory uniform

Lena works in administration for a bus company. The administration staff usually wear a suit in the company colour with the company logo.

It's not compulsory for Lena to wear the suit, however her employer encourages staff members to wear it. Lena's employer has registered the suit as a non-compulsory uniform on the Register of Approved Occupational Clothing.

Lena can claim a deduction for the cost of buying the suit. This is because it is on the Register of Approved Occupational Clothing.

## Laundry, dry-cleaning and repair

You can claim the costs you incur to launder, dry-clean or repair clothing you wear at work, even if the clothing is supplied by your employer, if the clothing is:

- [occupation-specific and not conventional](#)
- [protective](#)
- [a compulsory uniform](#)
- [a registered non-compulsory uniform](#).

## **Laundry expenses**

You can claim the costs you incur to wash (launder), dry and iron work clothing from one of the categories above.

This includes laundromat expenses.

You can't claim a deduction if your employer launders your clothing or reimburses you.

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

- \$1 per load if it only contains work clothing 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.

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not simply the amount of your allowance
- the allowance is assessable income that you must include on your tax return.

## **Dry-cleaning and repair expenses**

You can claim a deduction for the actual costs you incur to dry-clean and repair work clothing from one of the categories above.

## **Keeping records for clothing, laundry and dry-cleaning**

You need to keep receipts to claim a deduction for buying, dry-cleaning or repairing work-related clothing.

Your records need to show:

- the name or business name of the supplier
- the amount you spent
- the nature of the items you paid for
- the date you made the payment
- the date the receipt or other document was produced.



If you don't (or can't) get a receipt, you can provide other forms of evidence for your expenses. This evidence needs to show all of the information described above. Other forms of evidence might include:

- bank statements
- invoices
- purchase orders.

If your total claim for work-related expenses (including laundry expenses but excluding car, travel and overtime meal allowance expenses) is \$300 or less, you can claim the amount without providing receipts. However, you need to be able to show how you have come up with the total of your claim.

If you claim a deduction for laundering (washing and drying), you must keep details of how you work out your claim.

If your laundry expenses (washing, drying and ironing but **not** dry-cleaning expenses) are \$150 or less, you can claim the amount you incur on laundry without providing written evidence of your laundry expenses. This is the case even if your total claim for work-related expenses is more than \$300 including your laundry expenses. However, if your total claim for work-related expenses is more than \$300, you must have written evidence for your other work-related expenses.

You must have written evidence, such as diary entries and receipts, for your laundry expenses if both:

- your total claim for work-related expenses is more than \$300
- your total claim for laundry expenses is more than \$150.

You need to be able to show how you came up with the total of your laundry expense claim. This isn't an automatic deduction.

If you choose a different basis to work out your claim, we may ask you to explain that basis.

### **Example: laundry expenses**

Jelani receives a uniform from her employer. She washes, dries and irons her uniforms in a separate load of washing twice a

week. Jelani works 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × Number of weeks  
= Total number of claimable laundry loads

$$2 \times 48 = 96$$

Total number of claimable laundry loads × Reasonable cost per load = Total claim amount

$$96 \times \$1 = \$96$$

Jelani also claims \$250 in union fees for her job, but no other work-related expenses. As her total claim for laundry expenses is under \$150 ( $96 \times \$1 = \$96$ ) she does not have to provide written evidence of her laundry expenses.

However, as her total claim for work-related expenses is over \$300 ( $\$96 + \$250 = \$346$ ), Jelani will have to keep written records of her other work expenses (that is, her union fees).

Although Jelani is not required to substantiate her claim for laundry, if asked, she will still need to explain how she calculated her claim.

You can use the **myDeductions** tool in the ATO app to record your expenses, or upload a photo of receipts or invoices.

For more information about the format for keeping records and how long to keep them, see **Records you need to keep**.

QC 72154

## Glasses, contact lenses and protective glasses

Deductions for safety goggles or sunglasses used to protect your eyes from the risk of illness or injury while working.

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

You may be able to claim a deduction for the work-related cost of:

- safety goggles or glasses – if your work requires you to be in an environment that could be harmful to you if you don't take adequate safety precautions
- protective sunglasses – if your work requires you to be outdoors and you're exposed to the risk of eye damage from sunlight.

Protective sunglasses include prescription sunglasses, photochromatic and anti-glare glasses.

To claim a deduction, you must be able to show that wearing them:

- has a direct connection with your work duties
- protects you from the real and likely risk of illness or injury while at work.

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

## **Example: prescription sunglasses and glasses**

Sergei works as a landscaper and spends most of his days outdoors in the sun. He gets prescription sunglasses to protect his eyes from the glare. When he is working in his office, he wears his regular prescription glasses.

Sergei can claim a deduction for his prescription sunglasses as they protect him from the risk of illness or injury while performing his work-related activity.

The prescription glasses he wears in the office offer no protection. They are a private expense and he can't claim a deduction for them.

As Sergei wears his prescription sunglasses on his days off, he apportions the cost of his sunglasses to account for his private use.

QC 72155

## Watches and smart watches

With few exceptions, you can't claim a deduction for a watch or smart watch.

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## Watches

You can't claim a deduction for the cost of buying or maintaining watches or timepieces, even if you require one 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 can claim the cost of their fob watch.

### Example: specialty watch deductible

Alastair is a nurse. When he started working in a hospital, he bought a nurses' fob watch for \$150 that he only wears during

work hours. Alastair can't wear a normal wristwatch for hygiene reasons.

Alastair can claim a deduction for the expense.

## Smart watches

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

However, if you require some of the smart watch's functions as an essential part of your employment activities you can claim a deduction for the expenses related to your work-related use of the smart watch.

To show your work-related use of the watch, you need to keep a diary or similar record of your use of the device for a representative period.

### Example: smart watch not deductible

Dan is a personal trainer who mainly trains his clients one-on-one. As part of his role, he tracks his clients' progress, including reps and weights used. Dan's employer provides him with a device and a program for recording these details.

The device provided by Dan's employer doesn't allow him to check his messages while he is working so he buys a smart watch. He receives both private and work-related messages through the smart watch.

Dan can't claim a deduction for the smart watch because his employer has provided him with the necessary tools to do his work. The ability to check messages during work with his smart watch is not part of his employment duties.

## Expenses you can claim

If you are entitled to claim a deduction for a watch or smart watch:

- you can claim for the cost of buying and maintaining the watch, including repairs, batteries and watchbands

- if the watch cost more than \$300, you claim a deduction for its **decline in value over its effective life**
- you can only claim a deduction for the amount you use the item at work – if you also wear it for private purposes you must apportion your claim.

### **Example: specialty watch apportioned for private use**

Bianca works on the police diving squad. She buys a diving watch that she uses every day for work. She also uses the watch when she goes diving recreationally.

As the watch cost more than \$300, she can claim a deduction for the decline in value of the watch. However, Bianca would need to apportion the decline in value amount between her work and private use, and claim only the portion that relates to her work.

QC 72156

## **Protective items, equipment and products**

Deductions for items that protect you from the real and likely risk of illness or injury while working.

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## Personal protective equipment (PPE)

You may be able to claim a deduction for personal protective equipment (PPE) you buy and use at work.

You must incur the expense for the protective items, equipment or products. You can't claim a deduction if your employer:

- pays for the items
- provides the items
- reimburses you for the cost you incur.

To claim a deduction, the PPE must be directly connected to earning your employment income. This means you use the item in the course of carrying out your duties because:

- you are exposed to the risk of illness or injury in the course of carrying out your work duties
- the risk is not remote or negligible
- in the circumstances there would be reason to expect the use of that kind of protective item.

PPE includes items such as:

- hard hats and helmets
- safety glasses or goggles
- earplugs
- gloves
- face masks or face shields
- sanitiser
- anti-bacterial spray.

The PPE you can claim as a deduction will depend on the nature of your employment duties.

### **Example: deduction allowable for helmet and safety visor**

Wiremu works on a building site. He is required to wear a helmet and safety visor on site. If he doesn't wear them, he is at risk of being injured.

There is a direct connection between the expense he incurs to buy the helmet and safety visor and the protection the items provide for him at work.

Wiremu can claim a deduction for the cost of the helmet and safety visor.

## **Sunscreen and sunhats**


You can only claim a deduction for the cost of sunscreen and sunhats if:

- your work exposes you to the effects of the sun because you are required to perform your duties for prolonged periods outdoors
- you wear them while you are at work to protect you from that risk.

You need to apportion your expenses for sunscreen and sunhats if you use them for work and private purposes.

If a product is safe and effective as a sunscreen, it is given an Australian Register of Therapeutic Goods identification (ARTG ID) number by the Therapeutic Goods Administration. This is displayed on the product as an AUST L number.

Any product with an ARTG ID and an AUST L number on the label will be accepted as sunscreen. The AUST L number is different to the SPF number.

To find out whether a product has been given an ARTG ID, visit the [Therapeutic Goods Administration](#)  website.

You can't claim a deduction for a cosmetic with added sunblock protection unless it has an AUST L number.



### **Example: sun protection**

Jackie, a teacher, is required to attend a weekly school sports afternoon held outdoors. She buys a bottle of high-protection sunscreen, sunhat and sunglasses to wear at the sports afternoons. She doesn't wear that sunscreen at any other time.

Jackie can claim a deduction for the cost of the sunscreen, sunglasses and sunhat. If Jackie uses the sunglasses and sunhat for private purposes as well, she will have to apportion her deduction for those items.

## **Protective glasses and clothing**

You can claim a deduction for protective clothing or protective glasses that:

- protect you from the real and likely risk of illness or injury at work
- directly provide a degree of protection against that risk.

## **Record keeping for PPE items**

To claim a deduction for PPE items, you will need to **keep written evidence**, such as a receipt, to prove your claim.

QC 72157

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