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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.

QC 72153

Clothing, laundry and dry-cleaning expenses

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

Last updated 15 September 2026

When you can claim a deduction

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

- occupation-specific and not conventional
- protective
- a compulsory uniform
- a registered non-compulsory uniform.

Standard deduction for 2026–27 and later years

If you're eligible for the standard deduction, and you choose to receive it rather than claiming your work-related expenses – we will work out the amount of your standard deduction and you won't have to substantiate your expenses. Any clothing, repair, laundry and dry-cleaning expenses you decide to claim in your tax return will reduce your standard deduction dollar for dollar.

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 buying, repairing, or cleaning work clothing.

If you wear your work clothing when carrying out personal and work-related activities, you'll need to apportion your expenses and only claim the work-related portion. For example, if you wear your sun protection clothing when you attend work (which you perform mainly outdoors) during the week as well as when you're gardening at home on weekends, you'll need to apportion the cost of the 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, a 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 specific 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.

You can also claim a deduction for items of clothing you wear to avoid damaging or soiling of your ordinary clothing while carrying out your work activities.

Protective clothing includes:

- fire-resistant clothing
- clothing for sun protection 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
- cut-resistant shirts and trousers
- occupational heavy duty wet-weather gear
- boiler suits, overalls, smocks or aprons.

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 cut-resistant 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 cut-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, repair, 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 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. You can ask your employer directly whether your uniform is registered.

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 expenses

You can claim laundry, dry cleaning, and repair expenses you incur to clean and maintain the 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.

You can't claim a deduction if your employer provides, or pays for, the cleaning or repair of your work-related clothing, or reimburses you.

Laundry expenses

Laundry expenses include amounts you incur to wash, dry and iron work clothing, including laundromat expenses.

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.

You’re not required to apply the reasonable basis to work out your laundry expenses. You may choose to claim your actual laundry expenses instead.

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, repairs, and dry-cleaning

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

Your records must show:

- the name or business name of the supplier
- the amount you spent
- the nature of the items or services 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 must show all the information described above.

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.

Keeping records for 2025–26 and earlier income years

For the 2025–26 and previous income years, 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 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 2025–26 income year

Jelani receives a uniform from her employer. During the 2025–26 income year, 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 × 48 = 96

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

96 × $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 × $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.

Keeping records for 2026–27 and later years

For 2026–27 and later income years, if you claim a deduction for work-related clothing, laundry expenses, repairs and dry-cleaning expenses in your tax return, you must keep written evidence for all those expenses.

The following are examples of the records you need to keep for laundry expenses:

- bills or statements from your water provider showing water usage and cost per kilolitre
- bills or statements from your energy provider showing energy usage and rate per kw/h
- standard energy and water usage for your washing machine and dryer
- diary records showing when a laundromat was used and the cost per load
- diary records showing frequency of laundering and whether loads are mixed or only contain work items.

However, if you claim your laundry expenses using our reasonable basis per load ($1 for a full load and 50c for a mixed load of work-related clothing), you only need to keep the following records:

- details of the number of washes undertaken during the income year
- whether the loads were full loads or mixed loads
- evidence that laundry expenses were incurred.

For more information on working out your laundry expenses using our reasonable basis and the records you need to keep, see Appendix 2 – Compliance approach in Draft Law Companion Ruling LCR 2026/D5 *The standard deduction for work-related expenses*.

You must also be able to explain why your clothing and laundry expenses are deductible.

Example: laundry expenses for 2026–27 income year

Noah has a compulsory uniform which consists of shirts and pants with the company logo on them. During the 2026–27 income year, Noah purchased 2 new uniform shirts for $60. Noah's employer provided all their employees with a newly introduced jacket with the company logo.

Noah worked 48 weeks during the income year and did one load of washing, containing only his compulsory uniform, every Saturday.

He checks the manufacturer's information for his washing machine and clothes dryer and notes the energy consumption used as well as the water consumption used by his washing machine. He also uses his electricity bills to work out how much he pays per kilowatt hour (KWh) and his water rates notices to work out how much he pays per kilolitre (kL) for water.

Noah works out that he uses 0.75KWh per load of washing and the cost of electricity for a load is 11c. Using the water consumption of his washing machine and the cost per kilolitre (kL) of water, Noah works out that the cost of water is also 11c per load.

During the income year, Noah spent $50 on 2 bottles of laundry detergent. Each bottle provides 40 washes, which works out at 62c per load ($25 ÷ 40 washes).

After washing his uniform, Noah dries it in his clothes dryer. He works out his drying costs using the manufacturer's energy consumption and his energy provider's app as 50c per load.

The total cost of washing and drying his compulsory uniform is $1.34 (11c + 11c + 62c + 50c).

Noah calculates his laundry expenses as:

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

1 × 48 = 48

Number of claimable laundry loads × cost per load

48 × $1.34 per load = $64.32 = $64 (rounded)

Noah also has the option of claiming his laundry expenses using our reasonable basis. He works out his deduction using this method as:

48 loads × $1 = $48

Noah has other work-related expenses of $1,250, not including his work-related clothing and laundry expenses, so he has chosen to claim his work-related expenses rather than receiving the standard deduction. This means he must have a receipt or similar document for the uniform shirts he purchased. The records Noah needs to keep for his laundry expenses depends on whether he claims his actual expenses or the amount worked out using our reasonable basis.

If Noah claims his actual laundry expenses of $64, he needs to keep:

- written evidence for the laundry detergent he bought
- electricity bills to show the cost of his electricity per KWh
- water bills to show the cost of water per kL
- the manufacturer's information for his washing machine and dryer
- information showing how he worked out the water and power usage and the cost of that usage per load
- diary showing when he washed his compulsory work uniform noting that it wasn't washed in a mixed load.

If Noah claims $48 for laundry expenses using our reasonable basis, he only needs to keep the following information:

- the number of washes done during the income year
- whether the washes were full or mixed loads
- evidence that laundry expenses were incurred.

Although the actual laundry expenses Noah incurred were more than the amount worked out using our reasonable basis, Noah chooses to use the reasonable basis so that he doesn't need to keep as many records.

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.

Last updated 8 June 2026

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.

Last updated 8 June 2026

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're 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.

Last updated 8 June 2026

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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