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## Guides for occupations and industries

Occupation and industry guides on income and allowances to declare and the expenses you can claim a deduction for.

### Occupation and industry specific guides

Income and allowances to declare and the expenses you can claim a deduction for in your occupation or industry.

### A–D

Information about income to declare and the deductions you can claim for selected occupations or industries.

### E–K

Information about income to declare and the deductions you can claim for selected occupations or industries.

### L–Q

Information about income to declare and the deductions you can claim for selected occupations or industries.

### R–Z

Information about income to declare and the deductions you can claim for selected occupations or industries.

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## Occupation and industry specific guides

Income and allowances to declare and the expenses you can claim a deduction for in your occupation or industry.

**Last updated** 16 June 2025

### Using our guides

Our occupation and industry guides help you to complete your tax return, use these guides to:

- work out what income and allowances to declare
- check if you can or can't claim work-related expenses as a deduction
- find out what records you need to keep.

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

1. You must have spent the money and you weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must **keep records** that show you incur the expense (usually a receipt).









### Our guides

















We tailor our occupation and industry specific guides to address common expense claims we see as deductions in your occupation or industry. Use the table below to access either:
















- the complete occupation or industry guide including income, expenses, record keeping and examples

- select the link in the left column of the table
- read the content online
- the PDF summary of common work-related expenses for your occupation or industry, you can
  - select the link in the right column of the table to open the PDF
  - download as a PDF.

**Table: Occupation guides and summary PDF posters**

<b>Occupation and industry guides</b>	<b>Deduction summary – PDF download</b>
Adult industry workers	Not available
Agricultural workers	<a href="#">Agricultural industry (PDF, 448KB)</a> 
Apprentices and trainees	<a href="#">Apprentice (PDF, 443KB)</a> 
Australian Defence Force members	<a href="#">ADF members (PDF, 569KB)</a> 
Building and construction employees	<a href="#">Building and construction worker (PDF, 389KB)</a> 
Bus drivers	<a href="#">Bus driver (PDF, 436KB)</a> 
Call centre operators	<a href="#">Call centre operator (PDF, 416KB)</a> 
Cleaners	<a href="#">Cleaner (PDF, 405KB)</a> 
Community support workers and direct carers	<a href="#">Community support worker and direct carer (PDF, 427KB)</a> 
Doctor, specialist or other medical professional	<a href="#">Doctor, specialist or other medical professional (PDF,</a>

	<a href="#">420KB</a> 
Engineers	<a href="#">Engineer (PDF, 423KB)</a> 
Factory workers	<a href="#">Factory worker (PDF, 458KB)</a> 
Fire fighters	<a href="#">Fire fighter (PDF, 399KB)</a> 
Fitness and sporting industry employees	<a href="#">Fitness or sporting industry employees (PDF, 375KB)</a> 
Flight crew	<a href="#">Flight attendant (PDF, 423KB)</a> 
Gaming attendants	<a href="#">Gaming attendant (PDF, 369KB)</a> 
Guards and security employees	<a href="#">Security industry (PDF, 495KB)</a> 
Hairdressers and beauty professionals	<a href="#">Hairdresser and beauty therapist (PDF, 432KB)</a> 
Hospitality industry employees	<a href="#">Hospitality worker (PDF, 426KB)</a> 
IT professionals	<a href="#">IT professional (PDF, 393KB)</a> 
Lawyers	<a href="#">Lawyer (PDF, 434KB)</a> 
Meat workers	<a href="#">Meat processing worker (PDF, 443KB)</a> 
Media professionals	<a href="#">Media professional (PDF, 438KB)</a> 
Mining site employees	<a href="#">Miners (PDF, 429KB)</a> 
Nurses and midwives	<a href="#">Nurse or midwife (PDF, 440KB)</a> 

Office workers	<a href="#">Office worker (PDF, 467KB)</a>  <a href="#">Public servant (PDF, 395KB)</a> 
Paramedics	<a href="#">Paramedic (PDF, 457KB)</a> 
Performing artists	<a href="#">Performing artist (PDF, 434KB)</a> 
Pilots	<a href="#">Pilot (PDF, 399KB)</a> 
Police	<a href="#">Police officer (PDF, 427KB)</a> 
Professional sportsperson	Not available
Real estate employees	<a href="#">Real estate employees (PDF, 482KB)</a> 
Recruitment consultants	<a href="#">Recruitment consultant (PDF, 425KB)</a> 
Retail industry workers	<a href="#">Retail industry worker (PDF, 428KB)</a> 
Sales and marketing	<a href="#">Sales and marketing (PDF, 449KB)</a> 
Teachers and education professionals	<a href="#">Teacher (PDF, 427KB)</a> 
Tradesperson	<a href="#">Tradesperson (Tradies) (PDF, 415KB)</a> 
Train drivers	<a href="#">Train driver (PDF, 413KB)</a> 
Travel agent employees	<a href="#">Travel agent (PDF, 450KB)</a> 
Truck drivers	<a href="#">Truck driver (PDF, 466KB)</a> 

## Information in other languages

A summary of the common work-related expenses for your occupation or industry may be available in your language:

- Select your language from the **other languages' homepage**.
- Select the heading **Individuals**.
- Check the list, to see if a deductions summary for your occupation or industry is available.

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## Our commitment to you

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

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

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

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