



Education, training and seminars

Deductions for self-education, conferences and training.
You can't claim children's school fees or care.

Self-education expenses

Deductions for self-education expenses if the education has a sufficient connection to your employment activities.

School fees and child care

You can't claim a deduction for child care, or for school or higher education fees for your children.

Seminars conferences and training courses

Deductions for attending seminars, conferences, and first aid or other training courses connected with your work.

QC 72165

Self-education expenses

Deductions for self-education expenses if the education has a sufficient connection to your employment activities.

Last updated 17 February 2025

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For a summary of this content in poster format, see [Self-education expenses \(PDF, 691KB\)](#) [📄](#).

What are self-education expenses?

Self-education expenses are the costs you incur when you:

- undertake courses at an educational institution (whether or not the courses lead to a formal qualification)
- undertake courses provided by a professional or industry organisation
- attend work-related conferences or seminars
- do self-paced learning and study tours (whether within Australia or overseas).

Eligibility to claim self-education expenses

You can claim a deduction for a self-education expense if, at the time you incur the expense, it has a sufficient connection to earning income from your employment activities.

Self-education has a sufficient connection to earning your employment income if it either:

- maintains or improves the specific skills or knowledge you require for your current employment activities

- results in, or is likely to result in, an increase in your income from your current employment activities.

Your employment activities are the duties and tasks expected of you to perform your job and are usually set out in your duty statement.

You may also be eligible if you undertake a course to maintain your right to receive a [taxable bonded scholarship](#).

In some circumstances, only the expenses incurred for certain subjects or components of your self-education will have a sufficient connection to earning your employment income. For more information on when this will apply and how to apportion your expenses, see [Apportioning expenses](#).

Example: course related to apprenticeship

Isaiah is employed as an apprentice hairdresser. As part of his apprenticeship, Isaiah is required to work 4 days a week at his employer's salon receiving on-the-job training, and one day a week at TAFE doing a Certificate III in Hairdressing.

Isaiah's employer pays for his course fees and textbooks. Isaiah pays for public transport to and from TAFE on his training day and stationery.

The course will improve the knowledge and skills that Isaiah requires to carry out his employment activities. Isaiah can claim a deduction for the self-education expenses he incurs. Isaiah can't claim a deduction for the course fees or textbooks because he doesn't incur those expenses, his employer does.

Example: course maintains and improves skills and knowledge

Bevan has a Diploma in Nursing and is employed at a hospital as an enrolled nurse. He is currently undertaking a Bachelor of Nursing to become a registered nurse.

Enrolled nurses are supervised by registered nurses, but both are nurses. The skills and knowledge required by Bevan to perform

his duties as an enrolled nurse will be maintained and improved by undertaking a Bachelor of Nursing.

There is also a strong likelihood that Bevan's income as a nurse will increase as a result of completing his Bachelor of Nursing.

Bevan can claim a deduction for the expenses he incurs to complete the course.

If Bevan was employed as a personal care worker rather than an enrolled nurse, he wouldn't be entitled to claim a deduction for his self-education expenses. A personal care worker assists patients with everyday tasks such as showering, dressing and eating. The skills and knowledge required to carry out those duties are not the same as the skills and knowledge required to carry out a nurse's duties. The expenses would be incurred to enable Bevan to get new employment as a nurse (for more information on expenses incurred to get new employment see [When you can't claim a deduction](#)).

Example: course leading to increased income

Ranita is one of several systems administrators employed by a large company. Ranita's employer pays systems administrators more if they know how to use a particular programming language.

Ranita enrolls in and pays for a course on how to use the programming language. On completion, Ranita's employer gives her a pay rise.

Ranita can claim a deduction for the self-education expenses she incurs because the course results in an increase in income from her current employment activities.

When you can't claim a deduction

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

- it doesn't have a sufficient connection to your employment activities
- you are not employed

- it only relates in a general way to your employment activities – such as undertaking a full-time fashion photography course and working as a casual sales assistant on the weekends
- it enables you to get new employment or change employment – such as a nurse completing a Medical degree to become a doctor or a café worker studying Hotel and Hospitality management.

Example: course enables you to get new employment

Wendy is employed as a teacher's aide at a primary school. She is currently undertaking a Bachelor of Education. Wendy works with a primary school teacher to complete non-teaching duties.

While Wendy works with teachers when she is carrying out her duties, becoming a teacher would significantly change her work activities. There isn't a sufficient connection between the course and Wendy's current duties. Completing a Bachelor of Education will allow Wendy to obtain new employment as a teacher.

Wendy can't claim a deduction for the expenses she incurs to complete her Bachelor of Education.

Example: not sufficiently connected to employment

Louis is a computer science student who works at the university laboratory installing computers. The course and the job are generally related, and what Louis learns might help him in his job.

However, the high-level professional skills Louis acquires from his studies are well beyond the skills he requires for his current job. There isn't a sufficient connection between his current employment income and his course so Louis can't claim a deduction for his self-education expenses.

Example: expenses only generally related to employment

Bert is employed as a salesperson. He enrolls in a personal growth course which indicates participants will gain the following

key benefits:

- being able to eliminate limiting beliefs and breaking destructive patterns
- learning proven ways to achieve success from closing a sale to achieving a goal
- creating a vision and learning how to align daily actions to reach desired outcomes
- tapping into unlimited energy and reaching a state of peak performance
- radically changing mindset
- harnessing incredible momentum to push the boundaries of success in every area of life.

Bert can't claim a deduction for the cost of completing the course. The expenses are only generally related to Bert's current employment duties so there isn't a sufficient connection to Bert's employment income.

Example: employment ceases while studying

Callum is an employee software developer. To improve his skills in his current employment, Callum starts a Graduate Diploma in Advanced Software and Network Technology. The course takes one year and is paid for in 2 instalments, which become due as each semester starts. Callum's employer is supportive of his study and offers paid leave for Callum to study each week.

During semester one, Callum is made redundant. He chooses to continue studying the course while unemployed.

Callum can claim a deduction for the semester one payment as he was working and the course had a sufficient connection to his employment income at that time.

Callum can't claim a deduction for the semester 2 payment as he was unemployed at that time, so the expense was not incurred in earning income.

Example: employment commences while studying

Jock has a Certificate IV in Information Technology (Networking). After resigning from his job as a network administrator, Jock starts a Diploma of Information Technology (Advanced Networking) on a part-time basis while he is looking for a new job.

After completing the first 6 units of the Diploma, Jock is offered a full-time job as a network administrator. He commences work and continues studying his Diploma part-time.

The expenses Jock incurs to undertake the first 6 units of the Diploma are not deductible. The expenses were not incurred while Jock was earning income. The expenses Jock incurs on the remaining units will be deductible because the course has a sufficient connection to his employment income at the time he incurs them.

For more examples about when you can and can't claim self-education expenses if you work in a specific occupation and industry, see our [Occupation and industry specific guides](#).

Taxable bonded scholarship recipients

You can claim a deduction for self-education expenses if you do the course to satisfy study requirements to maintain your right to a **taxable bonded scholarship**.

If you're an employee of the scholarship provider, normal work-related self-education rules apply.

Expenses you can claim

If your self-education expenses meet the [eligibility criteria](#), you can claim a deduction for the following expenses:

- [Tuition, course, conference or seminar fees](#)
- [General course expenses](#)
- [Decline in value of depreciating assets](#)
- [Car and other transport expenses](#)

- [Accommodation and meal expenses](#) (incurred when the self-education requires you to travel and be away from your home for one or more nights)
- [Interest on borrowings](#).

For self-education expenses incurred before 1 July 2022, you generally can't claim the first \$250 of expenses.

Tuition, course, conference or seminar fees

You can claim a deduction for tuition fees, including student and amenities fees you incur if you are enrolled in a full fee-paying place at a university or other higher education institution. If you pay the fees up front, you will incur the amount when you pay it. If you withdraw from the course before the census date and the fees are subsequently refunded to you, you can't claim a deduction for them. In all other circumstances, you incur deductible course or tuition fees when the debt becomes a legal obligation you need to pay back (for example, on the census date). This is not when you make a repayment.

This includes fees that you pay with the assistance of a:

- FEE-HELP loan
- VET Student Loan (VSL) (formerly known as VET-FEE HELP).

You can't claim a deduction for voluntary or compulsory [repayments of these loans](#) in your tax return.

If you're unsure whether you are enrolled in a full fee-paying place, you can check with your university or higher education institution.

Example: deduction for course fees

Tara enrolls in 2 subjects for her Master of Business Administration course. The course has a sufficient connection to her current employment duties. Each subject cost \$10,000. Tara has deferred payment of the course fees through a FEE-HELP loan.

Tara's subjects have a census date of 22 March, meaning she will not need to pay the course fees if she withdraws from the subject before this date.

Tara decides to withdraw from one subject on 17 March due to an unexpected increase in workload. On 22 March, Tara incurs the course fees of \$10,000 for the remaining subject she enrolled in.

Tara can claim a deduction for the course fees of \$10,000 she incurs on 22 March in the income year it occurs, even though she has a deferred payment through a FEE-HELP loan.

On 15 June, Tara gets a bonus of \$5,000 from her employer. She decides to use the bonus to make a voluntary repayment of \$5,000 to her FEE-HELP loan.

Tara can't claim a deduction for the voluntary repayment of \$5,000 that she makes to her FEE-HELP loan. She also can't claim a deduction for any compulsory repayments included on her notice of assessments that she is required to make to her FEE-HELP loan.

There are certain [tuition fees you can't claim as a deduction](#).

For seminars, conferences and similar courses, you can claim a deduction for the cost you incur to attend the event or enrol in the course.

You can't claim a deduction for tuition, course, conference or seminar fees if your employer reimburses you or pays the fees on your behalf.

General course expenses

You can claim a deduction for the following general course expenses you incur as a result of undertaking your work-related self-education:

- computer consumables – for example, printer cartridges
- equipment repairs – for example, the cost of repairing a computer
- internet and data usage (excluding connection fees)
- phone calls
- postage
- stationery
- student union fees

- textbooks
- trade, professional, or academic journals.

Decline in value of depreciating assets

A depreciating asset is an asset that loses its value over time. You can claim a deduction each year for the decline in value (depreciation) until the value of the asset is nil. This period is called the effective life of the asset.

You can claim a deduction for the decline in value (depreciation) of assets you use for work-related self-education purposes. For example:

- computers
- professional libraries
- desks and chairs
- filing cabinets and bookshelves
- calculators
- technical instruments and tools
- other equipment (such as desk lamps).

\$300 or less

You can claim the cost of a depreciating asset you purchase in the year you buy it if:

- the asset cost \$300 or less
- you mainly use it for work-related self-education (or in the course of earning other non-business assessable income) in the income year you buy it.

You need to apportion your claim if you also use the asset for private purposes.

More than \$300

If the depreciating asset you are using for work-related self-education cost more than \$300, you can claim a deduction for its decline in value over its effective life.

You must reduce your claim if you either:

- bought the asset part-way through the income year
- use the asset partly for private purposes.

To work out your claim for the decline in value of a depreciating asset, use our online Depreciation and capital allowances tool.

Depreciation and capital allowances tool

You can **manually calculate** the decline in value of a depreciating asset using either the prime cost method or diminishing value method.

Example: apportioning deduction for decline in value of assets

Danika is employed full time as a senior manager and is completing a Master of Business Administration (MBA) part time. When she completes the course, Danika's employer will give her a pay rise. Danika can claim a deduction for the cost of the MBA because:

- the course will improve the skills and knowledge she needs to carry out her current duties
- on completion of the course, Danika's salary will increase.

On 1 February, Danika purchases a laptop for \$1,400 and a desk for \$229.

Based on her records, Danika works out that she uses the laptop and desk 80% for self-education purposes and 20% for private purposes.

As the desk cost less than \$300, she can claim its cost in the year she purchased it. However, because Danika used her desk for private purposes as well as self-education purposes, she must apportion her deduction. Danika calculates her deduction as:

$$\text{\$229 (purchase cost)} \times 80\% \text{ (time used for self-education purposes)} = \text{\$183.20}$$

Danika chooses to use the diminishing value method to calculate the decline in value of her laptop. She uses the Depreciation and

capital allowances tool to calculate her deduction. The tool calculates Danika's deduction as follows:

- Year of purchase
 - Opening adjustable value: \$1,400.00
 - Decline in value: \$575.33
 - Taxable use: 80%
 - Days held: 150
 - Deductible decline in value: \$460.26
 - Adjustable value at end of year: \$824.67
- Year 2
 - Opening adjustable value: \$824.67
 - Decline in value: \$824.67
 - Taxable use: 80%
 - Days held: 365
 - Deductible decline in value: \$659.74
 - Adjustable value at end of year: \$0.00

Danika can claim a deduction of \$460.26 for the decline in value of her laptop in the year she purchased it. She can claim \$659.74 in the following year, at which time the value of the asset is nil. This means Danika can't claim any further deductions for the laptop.

Car and other transport expenses

If your self-education expenses have a sufficient connection to earning income from your employment activities, you can claim transport expenses for both trips when you travel from your:

- home to your place of education and back home
- work to your place of education and back to work.

You can only claim the first leg of your trip when you travel from your:

- home to your place of education and then to work

- work to your place of education and then home.

The second leg of these trips is private and you can't claim a deduction for the transport costs you incur for them.

If you incur parking fees when you attend your place of education or venue where the course or seminar is being held, you can claim a deduction for the cost of those fees as well.

For information on how to calculate your deduction for these expenses, see **Motor vehicle and car expenses**.

Example: car and parking expenses deductible

Akito is a mechanical engineer. Akito's employer pays for him to attend a 5-day conference on current issues and trends in the industry. The conference will allow Akito to improve the specific knowledge that he needs to carry out his current employment activities.

Akito drives his own car from his home to where the conference is being held and pays \$15 for parking each day. At the end of each day, Akito drives directly back to his home. His employer does not reimburse him for the cost of using his car or his parking fees.

Akito can claim a deduction for the car expenses he incurs when he travels between his home and the conference centre each day. Akito can also claim the cost he incurs for parking at the conference centre each day.

Example: certain public transport fares deductible

Lyle is employed as an assistant visual merchandiser in a retail store. To improve his skills and apply for a promotion to be a visual merchandiser specialist, Lyle enrolls in a Diploma of Visual Merchandising. The course requires Lyle to attend the place of education for 3 hours one day per week.

On the day he attends the place of education, Lyle takes:

- the train from his house to the place of education in the morning (trip one)

- the bus from the place of education to his place of work after lunch (trip 2)
- the bus from his place of work to home at the end of the day (trip 3).

Lyle can claim a deduction for the cost of his train fares for the journey from his home to the place of education (trip one).

Lyle can't claim a deduction for the cost of trip 2 or 3. These are private travel expenses being from the place of education to his work and then work to his home.

Accommodation and meal expenses

The day-to-day costs you incur relating to your accommodation and meals are generally private living expenses.

You can claim the cost of accommodation and meals only when:

- you are participating in work-related self-education activities
- the self-education requires you to be **temporarily away from home** for one or more nights.

Example: attending a conference

Amara is employed as a computer programmer. Amara is taking a holiday in the United States of America (USA) and decides to attend the annual 3-day conference on software developments in Las Vegas immediately following her holiday. She arrives in Las Vegas at dinner time the day before the conference begins. Due to the finish time on the last day, Amara stays the night in Las Vegas and flies home the next day.

Amara's employer is supportive of her attending the conference and pays the registration fee for her to attend as it will improve the skills and knowledge she uses to carry out her employment activities. Her employer doesn't pay or reimburse Amara for any accommodation or meal expenses.

Amara can claim a deduction for the amount she spends on 4 nights of accommodation in Las Vegas (one night before the

conference and 3 nights of the conference) and the meals she purchases during this time.

Amara can't claim a deduction for the amount she spends on accommodation and meals leading up to the conference. These are private expenses.

Example: study expenses while on leave from work

Jamal is an employee research laboratory assistant in Adelaide. Jamal takes 12 months leave without pay to do a postgraduate course on understanding research methods at a university in London.

Jamal moves out of his rented unit in Adelaide and moves to London for a year. While he is in London, Jamal rents a unit with another course participant.

Even though the course will improve the skills and knowledge Jamal requires to carry out his current employment activities, he can't claim a deduction for the cost of accommodation and meals while he is in London studying. The expenses are private living expenses.

Interest on borrowings

You can claim the interest on a loan where you use the borrowed funds to pay for deductible self-education expenses.

You can't claim a deduction for repayments of loan principal.

Example: interest on borrowings

Tim is employed as a solicitor and is undertaking a Master of Law degree part-time. He borrows \$10,000, repayable over 3 years, to pay for his tuition fees. He incurs \$1,000 interest each year.

Tim can claim a deduction of \$1,000 for interest in each of the 3 years (provided he continues to be employed as a solicitor for those 3 years).

Expenses you can't claim

You can't claim the following expenses in relation to your self-education:

- tuition fees paid by someone else or that your employer or a third-party reimburses you for
- tuition fees paid upfront or with the assistance of a HECS-HELP loan for Commonwealth supported places at a university or higher education provider
- repayments of study and training support loans such as
 - Higher Education Loan Program (HELP), including FEE-HELP and HECS-HELP
 - Student Financial Supplement Scheme
 - VET Student Loans (VSL)
 - Student Start-up Loans and former ABSTUDY Student Start-up Loans
 - Australian Apprenticeship Support Loans (AASL) (formerly known as Trade Support Loans [TSL])
- accommodation and meals where you are not required to be temporarily away from home for one or more nights.

You also can't claim a deduction for self-education expenses you incur if your only income is a qualifying **Australian Government allowance or payment**. This allowance or payment is a rebatable benefit and is eligible for the beneficiary tax offset.

For **self-education expenses incurred before 1 July 2022**, you generally can't claim the first \$250 of expenses.

Example: receiving Austudy payments

Alison starts a full-time Bachelor of Pharmacy. She applies for and receives Austudy payments from Centrelink to support herself while studying.

Austudy is a taxable government assistance payment and is eligible for the beneficiary tax offset.

Alison can't claim a deduction for her self-education expenses because the Austudy payments are her sole income and Austudy is a rebatable benefit.

For more information see *TR 2024/3 Income tax: deductibility of self-education expenses incurred by an individual*.

Apportioning expenses

If you incur an expense for work-related self-education purposes and private purposes, you can only claim the work-related portion of the expense. This means you need to apportion the expense. See [Example: apportioning deduction for decline in value of assets](#).

If the self-education isn't connected to your current employment income overall, but particular subjects of a qualification or components of a course are, you may be able to claim a deduction for the cost of those subjects or components. You can claim a deduction if the subjects or components have a sufficient connection to your employment activities at the time you incur the expense and you can work out their cost.

Example: course overall isn't connected to current employment

James is an employee civil engineer. His duties include designing water and sewerage systems, determining the materials to be used for the systems, carrying out environmental impact studies, and project management of the projects he works on.

After 10 years in a workplace, James decides to enrol in a Master of Business Administration (MBA) at a university to broaden his career opportunities, including possibly opening his own firm in the future. The cost of each subject is identified in documents he receives from the university.

An MBA isn't sufficiently connected to James' employment as a civil engineer and not every subject in the MBA has a sufficient connection with James' current employment activities. James can't claim a deduction for the total course fees.

However, if James studies a subject on project management as part of his MBA qualification, that particular subject would have a sufficient connection to his current employment activity of managing projects. James would be able to claim the cost of the project management subject as a deduction.

Example: course overall is connected to current employment

Tina is employed as a solicitor. Tina's firm specialises in commercial law and her duties include providing legal advice, negotiating agreements, representing clients in court and supervising junior solicitors.

Tina decides to enrol in a Master of Law. She studies part-time while working full-time.

When considered in its entirety, the course is sufficiently connected to Tina's employment as a solicitor. Tina's job is based on the exercise of specific skills and knowledge and the course enables her to maintain or increase those skills and knowledge.

Tina doesn't need to apportion her expenses. She can claim a deduction for the expenses she incurs for her Master of Law.

Calculate your self-education deduction

Use the calculator to work out your eligibility and estimate your self-education deduction.

[Self-education expenses calculator](#)

Keeping records for self-education expenses

You must keep receipts for all self-education expenses you incur, including:

- course fees
- text books
- stationery
- depreciating assets such as computers, laptops and office equipment
- transport and travel expenses.

You also need to be able to explain how the course directly relates to your employment activities at the time you incurred the self-education expense.

If you are claiming a deduction for a depreciating asset that you have used for self-education, you must keep:

- your receipts or invoices that clearly show the cost of the depreciating asset and the date of purchase
- details of how you worked out the effective life of the depreciating asset where you haven't used the effective life determined by the ATO
- details of how you work out your claim for decline in value, including which method you used and the opening adjustable value
- details of the percentage of time you use the asset for self-education.

Use the myDeductions tool in the ATO app to keep records of your expenses and income in one place, including photos of your receipts and invoices.

Self-education reduction in expenses



How to calculate your self-education expenses deduction and whether you need to reduce your deduction by \$250.

Self-education reduction in expenses

How to calculate your self-education expenses deduction and whether you need to reduce your deduction by \$250.

Last updated 25 June 2024

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What is the \$250 reduction?

Before 1 July 2022, you were required to reduce your allowable self-education expenses by \$250 to calculate your deduction.

Expenses from 1 July 2022

If you're claiming a deduction for self-education expenses incurred from 1 July 2022:

- you no longer need to reduce your allowable expenses by \$250
- you can claim a deduction for all allowable self-education expenses
- the information below does not apply to you.

Expenses before 1 July 2022

If you're claiming a deduction for self-education expenses incurred before 1 July 2022, you may have to reduce your allowable self-education expenses by \$250.

That is, you may need to reduce your self-education expenses for 2021–22 or earlier income years.

Calculating your claim

Use the calculator to work out your eligibility to claim a deduction and the amount of your self-education deduction.

Self-education expenses calculator

Alternatively, you can work it out manually using the following procedures.

There are 5 categories of self-education expenses, as shown in the table below.

Self-education expense categories

Category	Expenses
A	Tuition fees, textbooks, stationery, student union fees, student services and amenities fees, public transport fares, car expenses worked out using the 'logbook' method (other than the decline in value of a car), running expenses for a room set aside specifically for study.
B	Decline in value (depreciation) deductions for items such as a computer, desk, or car for which you are claiming a deduction in Category A under the 'logbook' method.
C	Repair costs to assets used for self-education purposes. Don't include car repair expenses here as it is part of car expenses in Category A or D.
D	Car expenses using the 'cents per kilometre' method – you can't use this method if you have used the 'logbook' method in category A.
E	Expenses you have incurred but can't claim as a deduction – for example: <ul style="list-style-type: none">• child care costs related to attendance at lectures or other self-education activities• for work-related self-education, travel expenses for the last stage of travel from your<ul style="list-style-type: none">– home to place of education and then to your workplace, or

– workplace to your place of education and then to your home

- for taxable bonded scholarship recipients who are not employed by the scholarship provider, travel expenses from your home to your normal place of education and back
- capital costs of items acquired in the income year and used for self-education purposes, such as a computer or desk (you can take the cost of the asset into account for the purpose of category E in this table; it doesn't affect your decline in value (depreciation) deductions at category B in this table).

While you can't claim a deduction for these expenses, you can use them to offset the \$250 reduction to your allowable self-education expenses where you incurred them before 1 July 2022.

From 1 July 2022 you do not need to record category E expenses.

Reducing your expenses by \$250

If the total of your expenses consists solely of Category A items, your total must be reduced by \$250.

Example: category A expenses

Maureen is an apprentice hairdresser studying hairdressing at a TAFE college. Her course fees, textbooks and public transport fares are all Category A expenses totalling \$290. Maureen does not have any expenses in category B, C D or E. Maureen can only claim \$40 after the \$250 reduction.

If you have expenses in Categories C, D or E, you can use these amounts to offset against the \$250 reduction before you reduce your Category A amount.

The formula for calculating your claim for work-related self-education expenses is:

$$\text{Total claim estimate} = (A - [\$250 - (C+D+E \text{ expenses})]) + B + C + D$$

If the total of (C+D+E expenses) is greater than \$250 it is reduced to **0** (zero), not a negative amount. For example, if the total of your Categories C, D and E expenses is \$290, then the amount in square brackets in the formula above will be nil ($\$250 - \$250 = \$0$) and your deduction for self-education expenses will be the total of your Categories A, B, C and D expenses.

To calculate an estimate of your claim, complete the steps in the following table.

Steps to manually calculate your claim

Step 1: Add together the expenses you incurred for Category A expenses.

Step 2: Add together the totals for your Categories C, D and E expenses.

Step 3: Subtract the Step 2 total from \$250. If this is a negative amount, show '0' (zero).

Step 4: Subtract the Step 3 amount from the Step 1 amount. If this is a negative amount, show '0' (zero).

Step 5: Add the Step 4 amount to Categories B, C and D expenses. This amount is the estimate of your self-education claim.

When calculating travel expenses for a car, you can only use one calculation method. If you choose to include car expenses in Category A using the 'logbook' method, you can't calculate an amount for Category D using the 'cents per kilometre' method.

A car's repair expenses should be included as part of car expenses in Category A if you are using the logbook method. If you are using the cents per kilometre method, repairs to your car are covered by the rate per kilometre and are included at the amount shown at Category D. Do not include a car's repair expenses in Category C.

If you are claiming car expenses at more than one question (for example, at 'Work-related self-education expenses' and 'Work-related car expenses') then you will need to allocate the applicable expenses between the questions. You must use the same method (logbook or cents per kilometre) for calculating your work-related car expenses and your work-related self-education car expenses.

For more information see *TR 2024/3 Income tax: deductibility of self-education expenses incurred by an individual*.

School fees and child care

You can't claim a deduction for child care, or for school or higher education fees for your children.

Last updated 25 June 2024

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[School fees \(including university and TAFE fees\)](#)

[Child care](#)

School fees (including university and TAFE fees)

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. These are private expenses that are not connected with earning your employment income.

Example: private school fees

Troy, a single father, works 2 jobs so that he can afford private school fees for his twins Yasmine and Jasmine.

Troy can't claim a deduction for the school fees. The expense has no connection to his employment income and is private in nature.

You may be able to claim a deduction for your own **self-education and study expenses** if the education relates to your employment activities.

If you make a donation to the school building fund of your child's school:

- you can claim a deduction for your donation if the school building fund is a deductible gift recipient
- you can't claim a deduction if the donation isn't truly a gift – for example, if you make a payment to the school building fund as an alternative to an increase in your child's school fees, or for placement on a waiting list.

For more information, see [Gifts and donations](#).

Child care

You can't claim a deduction for the cost of child care, or before or after school care.

This is a private expense that isn't directly connected with earning your employment income.

QC 72168

Seminars, conferences and training courses

Deductions for attending seminars, conferences, and first aid or other training courses connected with your work.

Last updated 25 June 2024

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What you can claim

You can claim a deduction for the cost of attending seminars, conferences, or training courses to maintain or increase the knowledge, capabilities or skills you need to earn your income in your current employment.

You can claim:

- fares to attend the venue where the seminar, conference or training course is held (unless it is held at your normal workplace)
- registration costs
- accommodation and meals, but only if you need to travel and stay away from home overnight to attend the event.

Reducing your deduction for private components of the event

If there is a private component to attending the seminar, conference, or training course, you may not be able to claim all of your expenses as a deduction.

If the private component is incidental to the event (for example, a catered lunch or reception for delegates), you can still claim all of your expenses as a deduction.

Example: private component is incidental

Gary, a qualified architect, attends an 8-day work-related conference in Hawaii on modern trends in architecture. One day of the conference involves a sight-seeing tour of the island, and a networking game of golf is held on the final afternoon.

As his main purpose is work-related, Gary can claim a deduction for all of his expenses (conference fees, air fares, accommodation, and meals).

If your main purpose is private and the conference, seminar or training course is merely incidental, you can only claim the direct costs of the conference, seminar, or course (for example, registration costs).

Example: seminar is incidental to trip

Jodie is holidaying in Cairns when she becomes aware of a half-day work-related seminar nearby. She attends the seminar.

Jodie can claim a deduction for the cost of attending, but she can't claim her airfares to and from Cairns, or her accommodation and meals, as the primary purpose of her travel is private.

If there is a private component and your attendance involves travel, you may need to reduce your deduction to exclude the private part of your trip.

Example: dual-purpose trip

Megan flies to London for a 10-day work-related conference. She stays over for an extra 15 days to sightsee.

As the sightseeing is not an incidental part of the conference or the trip as a whole, Megan can only claim a deduction for:

- the work-related portion of the airfares, which is 40% (10 days / 25 days)
- the accommodation and meals for the 10 days she attends the conference.

Megan can't claim a deduction for her accommodation and meals for the 15 days of private travel.

First aid courses

You can claim a deduction if it is necessary for you, as a designated first aid person, to undertake first aid training to assist in emergency situations at work.

You can't claim a deduction if:

- your employer pays for the training or reimburses you

- you're required to have a first aid qualification before you can be employed in an occupation. This is because you incurred the expense to enable you to start your employment, not during your employment.

Example: first aid course

Leanne is a flight attendant. She is required to hold a first aid qualification as she may need to apply first aid in the event of an emergency.

Leanne can claim a deduction for the cost of a first aid course.

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