




Hairdressers and beauty professionals – income and work-related deductions

Hairdressers and beauty professionals guide to income, allowances and claiming deductions for work-related expenses.

Last updated 13 May 2025

For a summary of common expenses, see [Hairdressers and beauty professionals \(PDF, 432KB\)](#) .

Income and allowances

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Income and allowances

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Amounts you do and don't include

You must include all the income you receive during the income year as a hairdresser or beauty professional in your tax return, this includes:

- salary and wages, including cash or bonus payments
- allowances
- compensation and insurance payments – for example, payments made under an income protection insurance policy to replace salary and wages.

Don't include as income any [reimbursements](#) you receive.

Your income statement or a payment summary will show all your salary, wages and allowances for the income year.

Example: bonuses

Kerrie is an employee hairdresser. Every quarter, Kerrie's salon provides a bonus of \$500 to the best performing hairdresser. They base their decision on customer feedback and the dollar

value of products the hairdressers sell and the services they provide during the quarter.

For the quarter ending June 2024, Kerrie is awarded the bonus of \$500. Kerrie's employer shows the amount separately on her income statement.

When Kerrie lodges her income tax return for the 2023–24 income year, she must include the bonus of \$500 at *Allowances, earnings, tips, directors' fees etc* in her income tax return.

Allowances

You must include all **allowances** your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, tools and equipment
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, working a public holiday
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for [Allowances not on your income statement.](#)

Allowances not on your income statement or payment summary

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement or payment summary, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

- include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you have receive.

Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

Allowance types, reason for the allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Manager's allowance Holiday shifts	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Overtime meal allowance	Yes If you incur deductible expenses

An amount for special skills	A first aid certificate	Yes If you incur deductible expenses
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Example: allowance assessable, no deduction

Mario works in a beauty salon. Mario is also the manager of the salon. Mario's employer pays him an allowance \$70 per week to compensate him for the additional duties he has as the manager. At the end of the income year, Mario's employer shows his total allowance on his income statement.

Mario must include the allowance as income in his tax return.

Mario can't claim a deduction because he doesn't incur any deductible expenses. The allowance compensates Mario for the additional duties he takes on as a manager. It isn't to help him pay for any work-related expenses.

Example: allowance assessable, deduction allowable

Wendy is a hairdresser. Wendy's employer requires all employees to wear an apron with their name printed across it. The aprons protect Wendy's clothes while she is working.

Wendy's employer doesn't provide the aprons to Wendy but they pay her a clothing allowance of \$200. Wendy buys 2 new aprons during the income year at a cost of \$120.

At the end of the income year, Wendy's employer shows the total amount of the clothing allowance on her income statement.

Wendy must include the allowance of \$200 as income in her tax return.

Wendy can claim a deduction of \$120 in her tax return for the cost of the aprons.

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a reimbursement.

A reimbursement is not an allowance.

If your employer reimburses for expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for the expense.

Find out about employee hairdressers and beauty professionals:

- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

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For a summary of common expenses, see [Hairdressers and beauty professionals \(PDF, 432KB\)](#) | [↗](#).

To claim a deduction for a work-related expense 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 have a record to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you can only claim a deduction for the work-related use.

You can't claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim as a hairdresser or beauty professional:

- [Hairdresser or beauty professional expenses A–K](#)
- [Hairdresser or beauty professional expenses L–P](#)
- [Hairdresser or beauty professional expenses R–S](#)
- [Hairdresser or beauty professional expenses T–W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the myDeductions tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the [other languages' homepage](#).
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Hairdresser or beauty professional expenses A–K



Details on claiming hairdresser or beauty professional expenses.

Hairdresser or beauty professional expenses L–P



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Hairdresser or beauty professional expenses A–K

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Car expenses

You can't claim a **car expenses** deduction for normal trips between your home and regular place of work. These are private expenses, even if you:

- live a long way from your usual or regular workplace
- have to work outside normal business hours – for example, weekend or early morning shifts.

In limited circumstances, you can claim the cost of **trips between home and work**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
 - because of the size and weight, they are awkward to transport
 - they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another in a working day.

You can also claim a deduction for the cost of using your car when you drive:

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, from the salon to your second job as a TAFE trainer
- to and from an alternative workplace for the same employer on the same day – for example, driving from the beauty salon to a client's home for a makeup booking
- from home directly to an alternative workplace – for example, driving to a training course that is being held somewhere other than your regular place of work.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method to work out your deduction if you:

- own the car
- lease the car (directly from the finance company)
- hire the car under a purchase agreement (with the car dealership or a finance company).

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

If you use the **logbook method**, you need to keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

If you use the **cents per kilometre method**, you can claim a **set rate** for each work-related kilometre travelled. The maximum number of kilometres you can claim under this method is 5,000. You must be able to show how you work out your kilometres and that they were work-related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses**

calculator can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although it is not a requirement to keep a logbook, it is the easiest way to calculate how you worked out your work-related use of the vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

Example: equipment not bulky

Serena is a hairdresser and drives her own car to and from work each day. Serena chooses to take her kit home at the end of each day. Her kit contains all necessary hair tools and equipment for her to do her job.

Her employer provides a secure storage area for all of the employees to store their personal equipment.

Serena can't claim a deduction for the cost she incurs for home to work travel when she transports her kit home each day because:

- the kit is not large enough to be considered bulky
- her employer provides a secure storage area and it is Serena's choice to take her kit home each day.

Serena's travel between her home and the salon is private travel between her regular place of employment and her home.

Example: travelling between alternative workplaces for the same employer

Jesse is a makeup artist in a popular retail store. He is based at a particular store but sometimes his employer requires him to travel to other stores to complete makeup applications. After travelling between stores, Jesse travels directly home.

Jesse can claim a deduction for the expenses he incurs to travel between:

- his usual store and the other store
- from the other store (which is an alternative workplace) to his home.

Jesse can't claim a deduction for travel between his home and his regular workplace (his usual store) as this is private travel.

Child care

You can't claim a deduction for child care (including school holidays and before and after school care) when you're working. It is a private expense, and the expenses have no direct connection to earning your income.

Clothing and uniform expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

You can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation. For example, business attire worn by hairdressers and beauty professionals.

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

- **protective clothing** – clothing that has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, aprons or smocks worn to protect you and your clothes from bleach and hair dyes. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides.
- **a non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

You can't claim a deduction if your employer buys, repairs or replaces your clothing.

Example: compulsory uniform with logo

Mike, a barber, has to wear shirts his employer provides. Each shirt has his employer's company logo embroidered on it. As part of his uniform, he also has to wear black pants and black shoes.

Mike can't claim a deduction for the cost of:

- the shirts as his employer provides these at no cost to him
- buying or cleaning his black pants or shoes as they are conventional clothes, even though his employer tells him to wear them and he only wears them at work.

Mike can claim a deduction for the cost of laundering the shirts as they are:

- distinctive items with the employer's logo
- compulsory for him to wear at work.

Example: protective clothing

Thomas is a hairdresser at a local salon and specialises in colouring hair. He buys an apron to wear when he colours client's hair and only uses it at work.

Thomas wears the apron to protect his clothing and skin from coming into contact with the hair dye.

Thomas can claim a deduction for the cost of the purchase and laundering of the apron as it is worn to protect him from a specific risk of injury or illness at work.

Drivers licence

You can't claim a deduction for the cost to get or renew your drivers licence, even if you must have it as a condition of employment. This is a private expense.

Entertainment and social functions

You can't claim a deduction for the cost of any entertainment, fundraising or social functions. This applies even if they are compulsory or you discuss work matters at the event. Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners

- attendance at sporting events
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events do not have a direct connection to your work duties.

You also can't claim the cost of travelling to and from functions.

Example: entertainment costs you can't claim

Adam is a makeup artist. His employer encourages him to regularly attend social lunch events organised by his company. These events encourage employees to socialise and network with colleagues.

Adam can't claim a deduction for the cost of attending the social lunch. This is a private expense.

Fines and penalties

You can't claim a deduction for the cost of any fines or penalties you get when you travel to work, or during work. This includes parking fines and speeding fines.

Glasses, contact lenses and anti-glare glasses

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

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

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

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if:

- you receive an allowance for grooming
- your employer expects to be well groomed when at work.

All grooming products are private expenses.

Example: grooming expenses not claimable

Georgie is a beautician. Her employer expects her to be well groomed at all times, including wearing makeup and having her hair up. Georgie buys makeup to wear at work and a hair care kit to help her style her hair into a bun.

Georgie can't claim a deduction for the cost of her makeup or the hair care kit. These are private expenses.

Example: no deduction for hairdressing expenses

Karen is a hairdresser. Her employer requires her to colour and set her own hair using the product brand sold in her salon.

Although Karen's employer specifies the products to be used, Karen can't claim a deduction for the cost of the hair products. These are private expenses.

For more hairdresser and beauty professional expenses, see:

- [Hairdresser or beauty professional expenses L–P](#)
- [Hairdresser or beauty professional expenses R–S](#)
- [Hairdresser or beauty professional expenses T–W](#)

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Hairdresser or beauty professional expenses L–P

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Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

- protective (for example, an apron)
- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

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

- \$1 per load if it only contains clothing you wear at work from one of the categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incurred for repairing and dry-cleaning expenses. If your laundry claim (excluding dry cleaning expenses) is \$150 or less, you don't need to keep records but you will still need to calculate and be able to show how you worked out your claim. This isn't an automatic deduction.

Example: laundry expenses deductible

Helana works for a salon as a hair stylist and beautician. When working as a hair stylist, Helana must wear black trousers, a black shirt and an apron with the salon's name on it. Her employer requires her to wear these items. They supply and wash the apron but not the black trousers or shirt.

When Helana is working as a beautician in the salon, her employer provides a beautician's tunic with the salon logo on it. This identifies her as the beautician on duty. Helana must wash the tunic herself.

She washes, dries and irons her tunic with her plain black hairdressing clothes twice a week. Helana works 48 weeks during the year.

As Helana's hairdressing clothes are plain everyday clothing items, she can't claim the cost of washing, ironing or drying these items even though she only wears them to work and washes them with her tunics. Therefore, she can only claim 50 cents per load of laundry.

Her claim of \$48 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.

$$96 \times \$0.50 = \$48$$

Meal and snack expenses

You can't claim a deduction for the cost of food, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (travel expenses).

Newspapers and other news services, magazines and professional publications

The cost of newspapers, other news services and magazines are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, other news services or magazines if you can show:

- a direct connection between your specific work duties and the content
- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim your work-related use.

Example: magazines

Morton is a senior hair stylist. He must keep up to date with all the latest trends in hair colours, styles and cuts. To keep up to date, Morton buys 4 different magazines each month. Two of the magazines are general fashion magazines and the other 2 magazines specialise in the latest developments in hair design.

Morton can't claim a deduction for the cost of the 2 general fashion magazines. These are too general in nature and the expense is private.

Morton can claim a deduction for the cost of the 2 magazines that specialise in the latest developments in hair design.

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat when you work overtime, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement or payment summary as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is part of your salary and wages and not included as a separate allowance on your income statement or payment summary.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you received an overtime meal allowance, are claiming a deduction and spent:

- up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for your expenses.

In all cases, you need to be able to show you spent the money and how you work out your claim.

Example: deduction for overtime meal

Wyatt is an apprentice hairdresser. He works out that 30 times during the year he worked overtime, after completing his normal 8-hour shift. Each time, his employer provides him with a meal break and a meal allowance of \$20.

Wyatt usually buys and eats a meal during his overtime which costs \$15. His income statement shows his overtime meal allowance as a separate allowance of \$600. This is his 30 overtime shifts × \$20.

In his tax return, Wyatt includes his allowance of \$600 as income. He also claims a deduction for his overtime meal expense.

He works this out as the amount he spent on overtime meals multiplied by the number of overtime shifts or:

$$\$15 \times 30 \text{ overtime shifts} = \$450.$$

As the amount Wyatt spent on his meals is less than the reasonable amount, he doesn't have to keep receipts. However, if asked, Wyatt will have to show that he spent the \$450 on overtime meals and how he worked out his claim.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and regular place of work. This is a private expense.

You can claim a deduction for **parking fees and tolls** on work-related trips.

Example: parking fees

Manuel is a hairdresser and drives his own car to work each day. He pays to park in the secure parking centre near the salon where he works.

Manuel's employer owns a couple salons and sometimes asks Manuel to fill in at one of the other salons. On these occasions, he drives his car either from home or from his usual salon (his regular place of work) to the other salon. Manuel pays for parking near the other salon which isn't reimbursed by his employer.

Manuel can't claim the cost he incurs for parking at his regular place of work. However, he can claim his parking at the other salon as this is incurred when he is travelling to an alternative workplace.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you do not need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use. You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because they are personal phone calls.

For more information, see:

- [Mobile phone, mobile internet and other devices](#)
- [Home phone and internet expenses](#)

Example: calculating phone expenses

Sebastian is an employee mobile makeup artist. At the start of each working day, Sebastian's manager sends him a list of appointments. Sebastian uses his mobile phone to contact each of the clients on his list to let them know when he is on his way or if he is running late.

He also contacts his manager if an issue that he can't deal with arises. He is on a set plan of \$49 a month.

He receives an itemised account from his phone provider each month that includes details of his individual phone calls.

At least once a year, Sebastian prints out his account and highlights the work-related calls he made. He makes notes on his account for the first month about who he is phoning for work – for example, his manager and clients.

Out of the 300 phone calls he has made in a 4-week period, Sebastian works out that 210 (70%) of the individual phone call expenses billed to him are for work. He applies that percentage to his monthly plan amount (\$49 a month).

Since Sebastian was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

Total work phone calls ÷ total number of phone calls = work use percentage for phone calls

$$210 \div 300 = 0.70 \text{ (that is 70\%)}$$

Sebastian can claim 70% of the total bill of \$49 for each month for work purposes:

$$\$49 \times 0.70 = \$34.30$$

As Sebastian worked for 46 weeks of the year, he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$34.30 = \$363.58$$

Example: work and private use

Sylvette is a hairdresser. She uses her computer and personal internet account at home to complete an advanced hair styling course online. Sylvette also uses her computer and the internet for private purposes.

Sylvette's internet use diary showed 10% of her internet time was for completing the advanced hair styling course and 90% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.10 = \$120 \text{ as work-related internet use}$$

If anyone else was accessing the internet connection, Sylvette needs to reduce her claim to account for their use.

Protective items

You can claim a deduction for the cost of **protective items, equipment and products** – for example, gloves used when working with hair colours. You must use these items:

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties
- in direct connection to earning your employment income.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

- supplies the protective items
- pays for the protective items
- reimburses you for the costs you incur to buy protective items.

For more hairdresser and beauty professional expenses, see:

- [Hairdresser or beauty professional expenses A–K](#)
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Removal and relocation expenses

You can't claim a deduction for the cost to transfer or relocate to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

Example: no deduction for removal and relocation expenses

Belinda is a beauty therapist in Townsville. Her employer also has a salon in Cairns. Recently a few experienced therapists have left the Cairns salon so Belinda's employer transfers her to that salon. Belinda receives an allowance to cover the cost of moving and getting to Cairns to start work there.

Belinda can't claim a deduction for the cost of moving to Cairns or for the cost of travelling to Cairns to commence work there. The expenses are private.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim an amount for your work-related use.

Example: repairs to equipment

Hudson is an employee hairdresser and is required to supply all of his own tools and equipment including hair straighteners and hair dryers.

Hudson's hair straightener stops working so he pays \$50 to get it repaired. The cost of the repair wasn't reimbursed by his employer.

Hudson can claim a deduction of \$50 for the repairs to his hair straightener because he uses it for work. .

If Hudson also used the straightener for private purposes, he would have to apportion his deduction as he can only claim an amount for his work-related use.

Self-education expenses

You can claim a deduction for self-education expenses if they directly relate to your employment as an employee hairdresser or beauty professional and at the time the expense is incurred it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

For example, you can claim a deduction for expenses you incur whilst completing your Certificate III in Hairdressing if you are an apprentice hairdresser.

You can't claim a deduction for a self-education expense if at the time you incurred the expense it either:

- doesn't have a connection with your current employment

- only relates in a general way to your current employment
- enables you to get employment or change employment.

You also can't claim a deduction for any self-education expenses which are reimbursed or paid directly by your employer.

If your self-education expenses are deductible, you can claim expenses such as **course or tuition fees**, student and amenities fees, textbooks, academic journals and stationery expenses. You can also claim a deduction for depreciating assets that cost \$300 or less or the decline in value of any depreciating assets which cost more than \$300 that you use for your work-related study.

If you study at home, you may also be able to claim **working from home running expenses**, but not occupancy expenses.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loan (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: self-education resulting in increased income

Dan is a hairdresser in the city where he does style cuts and colours. He wants to become a senior stylist for the hair salon as the pay rate is higher, so he enrolls in a specialty cutting and styling techniques course run at his local TAFE.

When he completes the course, his employer is likely to offer him a promotion to the position of senior stylist.

Dan can claim a deduction for the costs he incurs in taking the TAFE course as will increase the skills and knowledge he requires for his current role and is likely to lead to an increase in income from his current employment.

Example: study isn't relevant to current duties

Maddison is currently a hairdresser in a beauty salon. She decides she would also like to learn about makeup application and enrolls in a makeup course at TAFE.

Maddison can't claim a deduction for her makeup course at TAFE. This is because the course isn't relevant to her current duties as an employee hairdresser.

Seminars, conferences and training courses

You can claim a deduction for the cost of **seminars, conferences and training courses** that relate to your work as an employee hairdresser or beauty professional.

The costs you can claim includes fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course, for example you add a holiday of one week to a

training course that runs for one week, then you can only claim the work-related portion.

Example: attending a conference

Nina is an employee nail technician. She attends a hair and beauty expo in QLD each year to learn new skills and find out about new products and style techniques. The expo also provides an opportunity for nail technicians to showcase their talents in a nail competition.

Nina can claim a deduction for the cost of attending the expo if she pays to attend and her employer doesn't reimburse her. This is because she is maintaining or increasing the knowledge, capabilities or skills she needs to earn her income in from her current employment.

For more hairdresser and beauty professional expenses, see:

- [Hairdresser or beauty professional expenses A–K](#)
- [Hairdresser or beauty professional expenses L–P](#)
- [Hairdresser or beauty professional expenses T–W](#)

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Hairdresser or beauty professional expenses T–W

Details on claiming hairdresser or beauty professional expenses.

Last updated 13 May 2025

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Taxi, ride-share, public transport and car hire

You can claim a deduction for transport costs if you travel in the course of performing your work. For example, taking a taxi from your regular workplace to another work location.

You can't claim a deduction for transport expenses you incur to travel between home and your regular place of work, these are private expenses.

You can't claim a deduction if your employer reimburses you for these expenses.

Example: taxi taken in the course of performing work

Pervin is a beauty therapist in a salon. During the day, Pervin's salon runs out of some products they need for the remaining appointments of the day. Pervin's manager asks her to go and buy the products so they are available for the remaining appointments.

Pervin takes a taxi to pick up the products for the salon. She pays for the taxi herself but her employer later reimburses her for the cost.

The taxi trip is travel in the course of performing Pervin's work. However, Pervin can't claim a deduction because her employer reimburses her for the cost of the taxis.

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as an employee hairdresser or beauty professional. For example, scissors, electric clippers, combs, curlers and razors.

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

If the tool or equipment cost you \$300 or less, you can claim a deduction for it in the year you buy it if:

- you use it mainly to produce non-business assessable income
- it's not part of a set that together cost more than \$300
- it's not identical, or substantially identical to, other items that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value), if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300
- is identical, or substantially identical to, other items that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of **repairs to tools and equipment** that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or third party supplies for use.

Example: deduction for tools and equipment \$300 or less

Hilary is employed as a hairdresser. She buys a new set of hairdressing scissors for \$100 and is not reimbursed by her employer. Hilary only uses these scissors at work and does not use them for private purposes.

Hilary can claim an immediate deduction of \$100 for the scissors in the income year she buys them as:

- they cost \$300 or less
- she only uses them for work purposes
- they aren't part of a set that together cost more than \$300.

Example: deduction for tools and equipment over \$300

During the year, Jeff buys a hair dryer worth \$500 which he only uses for work purposes.

As the hairdryer cost more than \$300, Jeff can claim a deduction for the decline in value over the effective life of the hairdryer. However, as Jeff buys the hairdryer part way through the year, he can only claim a deduction for the period he owns the hairdryer.

Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, when you travel interstate to attend a conference, seminar or training course.

You can't claim a deduction for travel expenses where you don't incur any expenses, because:

- you slept in accommodation your employer provides

- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

You also can't claim a deduction if you are not required to sleep away from your home overnight in the course of performing your employment duties. For example, if you fly interstate for work and return home the same day, or you choose to sleep near your workplace rather than returning home.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you must be able to show:

- you were away overnight
- you spent the money
- the travel directly relates to earning your employment income
- how you work out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all of the following apply:

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount (the reasonable amount is the amount we set each year for determining whether an exception from keeping written evidence applies for accommodation, meal and incidental expenses which are covered by a travel allowance)
- you spent the whole allowance on deductible accommodation, meal and incidental expenses (if applicable).

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't have to keep written evidence for other travel expenses if both of the following apply:

- you receive a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all your expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts. For example, show your work diary, that you received and correctly declared your travel allowance and bank statements.

Example: reasonable travel allowance

Cindy is an employee hairdresser who specialises in bridal hairstyles. She is required to travel from Sydney to Melbourne for 5 nights. Her employer pays her a travel allowance of \$110 per night for accommodation, meals and incidental expenses. The allowance isn't shown on her income statement.

The travel allowance amount paid to Cindy is less than the reasonable allowance amount. Cindy spends all of the travel allowance on her travel expenses.

Cindy doesn't include her allowance as income in her tax return because:

- it's less than the reasonable allowance amount
- it's not shown on her income statement
- she spends it all to cover her travel expenses.

This means Cindy can't claim a deduction for her travel expenses in her tax return.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement or payment summary as evidence of the amount you pay if it's shown on there.

Watches and smart watches

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

You can't claim a deduction for the cost of buying or repairing an ordinary wristwatch, including a waterproof watch. It is a private expense.

Smart watches (for example, that connect to a phone or other device to provide notifications, apps and GPS) are similar to ordinary wristwatches. You can't claim a deduction for them as it is a private expense.

For more hairdresser and beauty professional expenses, see:

- [Hairdresser or beauty professional expenses A–K](#)
- [Hairdresser or beauty professional expenses L–P](#)
- [Hairdresser or beauty professional expenses R–S](#)

Find out about:

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


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Record keeping for work expenses

Records you need to keep as evidence of your expenses and exceptions to keeping some records.

Last updated 13 May 2025

To claim a deduction, you need to get and keep records to prove you incurred the expense. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 999KB\)](#) .

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

They must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims. For some expenses, you might also need a record such as diary or similar document.

However, there are some **record keeping exceptions** available in some circumstances.

For information about the specific records you need for work-related expenses, see:

- **Actual cost method for working from home expenses**
- **Clothing, laundry and dry-cleaning expenses**
- **Computers, laptops and software**
- **Expenses for a car you own or lease**
- **Expenses for a vehicle that isn't yours or isn't a car**
- **Fixed rate method for working from home expenses**
- **Home phone and internet expenses**
- **Keeping travel expense records**
- **Mobile phone, mobile internet and other devices**
- **Overtime meal expenses**
- **Self-education expenses**
- **Taxi, ride-share and public transport expenses**
- **Tools and equipment to perform your work**

You can use the **myDeductions** tool in the ATO app to help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

Find out about employee hairdressers and beauty professionals':

- **Income and allowances**
- **Deductions for work expenses**

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