



## Personal grooming, health and fitness

Deductions for medical assessments, vaccinations, COVID-19 tests, gym fees, cosmetics and personal grooming.

### Medical assessments and vaccinations

Deductions for a compulsory medical assessment in your current job. You can't claim for a vaccination.

### COVID-19 test expenses

Deductions if you pay for a COVID-19 test for a work-related purpose.

### Personal appearance and grooming

As a rule, you can't claim the costs of personal grooming or cosmetics.

### Gym fees and fitness-related expenses

Except in very limited circumstances, you can't claim gym fees or fitness-related expenses.

# Medical assessments and vaccinations

Deductions for a compulsory medical assessment in your current job. You can't claim for a vaccination.

**Last updated** 25 June 2024

## Compulsory medical assessments

You can claim a deduction for compulsory assessments and medical examinations your employer requires you to take in your current employment. For example, if you are employed as a driver, you can claim for a compulsory fitness to drive assessment.

From 1 July 2021 you can claim for a **COVID-19 test** that you are required to take to attend work.

You can't claim a deduction for compulsory pre-employment assessments and medical examinations you take to obtain employment.

### **Example: pre-employment compulsory assessment**

Ros is interviewed for a new job as a train driver. She is offered the position, subject to getting a pre-employment medical assessment done and providing the medical report to her employer. The assessment and report costs Ros \$125.

Ros can't claim a deduction for this assessment and report, as it's a requirement for her to have this assessment to gain employment as a train driver.

## Flu and other vaccinations

You can't claim a deduction for the cost of vaccinations, even if your employer requires you to have the vaccination. These are private expenses.

### **Example: flu vaccination**

Penelope is a personal carer and works with clients who are medically compromised. Her employer requires that she obtains the flu vaccination each year.

Penelope can't claim a deduction for the cost of being vaccinated against the flu, even though it is a requirement of her employment. Vaccinations, including the flu shot, are private expenses.

QC 72181

## **COVID-19 test expenses**

Deductions if you pay for a COVID-19 test for a work-related purpose.

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### **When you can claim COVID-19 testing**

From 1 July 2021, you can claim a deduction for the cost of a COVID-19 test if:

- the test is to determine if you can attend or remain at work
- the test is either a
  - polymerase chain reaction (PCR) test through a private clinic
  - test listed in the Australian Register of Therapeutic Goods, including rapid antigen test (RAT) kits
- you pay for the test yourself (that is, your employer doesn't give you a test or reimburse you for the cost)
- you [keep a record](#) to prove that you incurred the cost (usually a receipt).

The deduction is available to employees, sole traders and contractors.

You can only claim a deduction for a COVID-19 test that was used by you to determine whether you may attend or remain at work. For example, if you buy a multipack of COVID-19 tests and some of these tests are used for private purposes (such as by other family or household members or for leisure activities), you must only claim a deduction for the portion of the expense you used for a work-related purpose.

We will accept claims for a deduction for the COVID-19 tests in the income year you paid for the tests if the purpose of buying the tests was solely for a work-related purpose and this intention has not changed for any unused tests remaining at the end of an income year. This is to make it easier for you to comply with your tax obligations.

## **When you can't claim COVID-19 testing**

You can't claim the cost of a COVID-19 test where any of the following apply:

- you use the test for private purposes – for example, to test your children before they attend school or day care
- you are reimbursed for the expense by your employer or another person
- you received a free COVID-19 test
- you work from home and don't attend another place to either gain or produce your assessable income, or to carry on a business for that purpose.

You also can't claim a deduction for the travel or parking expenses you incur to buy your COVID-19 test. This isn't part of the cost of the test.

### **Example: COVID-19 tests you can claim**

Mary is a nurse at an aged care home. In April 2024 she buys a box of 5 qualifying COVID-19 tests, that she only uses before starting a shift if she has any COVID-19 symptoms or has been in contact with a person who has COVID-19. Her employer doesn't reimburse her for the cost of the COVID-19 tests.

As Mary uses all 5 tests to check her COVID-19 status before starting a shift, she can claim a deduction for the total cost of the box of 5 COVID-19 tests.

### **Example: personal and work-related use and deductibility**

Vinh buys a box of 2 COVID-19 tests at the local pharmacy for \$20. He uses one test to confirm he doesn't have COVID-19 before visiting a friend in hospital. A week later he realises that he has been exposed to COVID-19 and uses the other test to check his COVID-19 status before attending his place of work.

As Vinh uses only one of the tests to determine whether he can attend work, he can only claim a deduction of 50% (\$10) of the purchase price he paid for the pack of 2 tests.

## **Keeping records for COVID-19 tests**

You need to keep records of COVID-19 tests to show that you paid for the test and it was for a work-related purpose. This may include a receipt or invoice, and evidence such as:

- correspondence from your employer stipulating the requirement to test
- your employer's COVID-19 safety plan or policy
- relevant state health advice or requirements
- diary notes made by you that you used a test to determine whether you could attend or remain at work.

If you don't have a record of your expenses before the law changed on 31 March 2022, we will accept reasonable evidence of your expenses. This may include:

- bank and credit card statements

- a diary or other documents, including receipts, that shows a pattern of buying COVID-19 tests after the law change that could reasonably have applied from 1 July 2021.

## Completing your tax return

Once you calculate your deduction, if you're an employee enter the amount at **Other work-related expenses** in your tax return. Include in the description 'COVID-19 tests'.

If you are a sole trader or contractor, enter the amount at **All other expenses** in your **Business and professional items** schedule.

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## Personal appearance and grooming

As a rule, you can't claim the costs of personal grooming or cosmetics.

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## What you can and can't claim

Costs related to personal appearance, including cosmetics or makeup, skin care, shaving products, haircuts, hairdressing and hair products, aren't deductible. These are private expenses.

This is the case even if your employer expects you to maintain certain standards of grooming, or pays you an allowance to cover your grooming expenses.

**Example: cosmetics used for personal grooming**

Isabella works as an executive assistant to the managing director of a large company. She is required to be well groomed at work and her employer has advised that her presentation will be regularly monitored. In recognition of the importance of grooming to her employer, Isabella is paid a grooming allowance of \$50 a week, which she includes in her assessable income.

Even though Isabella uses the allowance to buy cosmetics that she uses solely for work, and her employer expects her to be well groomed, she can't claim a deduction. The connection between Isabella's expenditure on cosmetics and her employment activities is insufficient.

### **Example: haircuts not deductible**

Hugo is in the army and is required to maintain a short hairstyle. Hugo can't claim a deduction for the cost of haircuts, as this is a private expense.

In limited circumstances, there may be sufficient connection between personal appearance expenditure and earning your employment income to make the expenditure deductible.

### **Example: performer's hairdressing and makeup expenses**

Johannes is employed to perform in a touring production that runs for 6 months. The role requires him to keep his hair in a short buzz cut and he buys makeup to age his appearance by 20 years.

As the makeup and hairdressing expenses have a sufficient connection to earning his employment income, Johannes can claim a deduction.

For more information see Taxation Ruling TR 96/18 *Income tax: cosmetics and other personal grooming expenses*.

## Cosmetics containing sun protection

Some creams and cosmetics can function both as sun protection and as a cosmetic. If the primary purpose of the item is for use as a cosmetic or the product is marketed as a cosmetic, it generally won't be treated as a sun protection product.

You can only claim a deduction for the cost of a product containing sun protection if:

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


If you use a sunscreen for private purposes and work purposes, you need to apportion for your private usage. You can only claim for the work-related use of these products.

### Is your product a sunscreen or a cosmetic?

The Therapeutic Goods Administration (TGA) determines if a product is safe and effective as a sunscreen.

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

Any product with an ARTG ID and an AUST L number on the label will be accepted as sunscreen.

To find out whether a product has been given an ARTG ID you can visit the [TGA website](#) .

#### **Example: no deduction for product that is not a sunscreen**

Jackie is a teacher and has bought a cosmetic with added sunblock. Once a week, Jackie is required to supervise pupils at their sports afternoon outdoors. Jackie wears the cosmetic every day and she finds it suitable as sun protection, but it isn't a sunscreen approved by the TGA.



As Jackie uses the product primarily as a cosmetic, she can't claim a deduction for buying it.

If the product Jackie purchased had an ARTG ID from the TGA, she can claim a deduction but would have to apportion her claim to account for her personal use. Her personal use would include the time Jackie does not spend in the sun performing her duties and any other time she wears the cosmetic outside school hours.

### **Example: deduction allowed for cosmetic containing sunscreen**

Wendy works as a gardener and spends the majority of her working day outdoors.

Wendy buys a tinted moisturiser with a high-level sunblock to use on her face when she is working, along with a sunscreen for her arms and legs. She doesn't use these products when she isn't working.

Wendy checks the TGA website and finds that both the products she uses have an ARTG ID.

As Wendy is exposed to the sun for long periods while performing her duties and she only wears the products when she is working, the cost of the products is incurred in earning her assessable income. This means she can claim a deduction for the tinted moisturiser and sunscreen.

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## **Gym fees and fitness-related expenses**

Except in very limited circumstances, you can't claim gym fees or fitness-related expenses.

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Except in very limited circumstances, gym fees and other fitness expenses (such as skipping ropes, weights and other fitness equipment) are private expenses. You can't claim a deduction for these expenses.

This is the case even if you're required to pass medical examinations and fitness tests to maintain your employment.

Members of the regular Australian Defence Force, police officers and firefighters can't claim their fitness expenses.

However, there are very limited circumstances where you can claim a deduction if your employment requires an extremely high level of fitness. This means strenuous physical activity is an essential and regular element of your work.

Regardless of your circumstances, you can't claim a deduction for conventional clothing you use in the course of keeping fit. This includes such things as tracksuits, running or aerobic shoes, socks, T-shirts and shorts.

### **Example: private fitness expense**

Mahendra is an intelligence officer for the Royal Australian Navy. He prepares intelligence briefings and generally carries out intelligence analysis tasks. Most of this work is done at his desk.

Mahendra has a membership at a private gym and goes there 3 times a week to maintain the fitness levels required for his employment in the Navy.

Mahendra can't claim the costs of his gym membership as it is a private expense. While Mahendra needs to keep a certain level of fitness for his employment, his duties don't require strenuous physical activity.

### **Example: deductible fitness expense**

Nola is a trapeze artist and tumbler with a circus. She has a gym membership and takes regular Pilates and yoga classes. She also trains and rehearses with her company to develop new trapeze and tumbling routines, and performs 6 nights a week.

Nola would be able to claim her fitness costs. Her job is to rehearse and perform trapeze and tumbling acts for the circus, which is a strenuous physical activity that is an essential and regular part of her duties. Maintaining an extremely high level of physical fitness is essential to her job.

## **Example: deductible expense and private expense**

Bill is a police academy physical training instructor. He regularly attends a commercial gym to ensure he can perform his duties. Bill's fitness expenses for the year include gym fees and the cost of a tracksuit.

As Bill's ordinary duties require regular strenuous physical activity, he can deduct his gym fees but not the cost of the tracksuit. The tracksuit is conventional clothing, so the expense is private in nature.

If Bill was a general duties police officer, he wouldn't be entitled to claim a deduction for his gym fees. Although he would have to maintain a standard level of fitness, his role wouldn't involve regular strenuous physical activity. Bill's expenses in these circumstances would be private.

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