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# Apprentices and trainees – income and work-related deductions

Apprentices and trainees guide to income, allowances and claiming deductions for work-related expenses.

**Last updated** 11 May 2026

For a summary of common expenses, see [Apprentice deductions \(PDF, 617KB\)](#) .

## Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

## Deductions for work expenses

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

## Record keeping for work expenses

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

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## Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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### Amounts you do or don't include

You must include all the income you receive during the income year as an apprentice or trainee in your tax return, this includes:

- salary and wages, including bonus or cash 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.

### 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:

- to help you pay for a work expense – for example, a travel allowance when you travel for work
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, living and working in a remote area
- 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 or payment summary](#).

## **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 deductible 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 deductible work-related expenses, to claim a deduction you:

- must 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 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)
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities</b>	Living and working in a remote area  Inclement weather	No  These allowances don't help you pay for deductible work-related expenses
<b>An amount for certain expenses</b>	Tool and equipment allowance	Yes  If you incur deductible expenses
<b>An amount for special skills</b>	A first aid certificate	Yes  If you incur deductible expenses

## 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 you 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 apprentice or trainees:


- [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 [Apprentice deductions \(PDF, 443KB\)](#) .

You may be able to claim a deduction for a work-related expense you incur as an apprentice or trainee.

### Claiming deductions

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).

As an apprentice or trainee, you can generally claim a deduction for the same expenses as other employees in your occupation or industry. However, you can't claim a deduction if your employer pays for or reimburses you for any of these costs.

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 an apprentice or trainee:

- [Apprentice and trainee expenses A-K](#)

- [Apprentice and trainee expenses L–O](#)
- [Apprentice and trainee expenses P–S](#)
- [Apprentice and trainee 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](#).

## Keeping records

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.

## Other languages

A summary of common work-related deductions may be available in your language, go to [other languages](#) and to see if a summary is available.

### **Apprentice and trainee expenses A–K**



Details on claiming apprentice and trainee expenses.

### **Apprentice and trainee expenses L–O**



Details on claiming apprentice and trainee expenses.

### **Apprentice and trainee expenses P–S**



Details on claiming apprentice and trainee expenses.

## Apprentice and trainee expenses T–W



Details on claiming apprentice and trainee expenses.

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# Apprentice and trainee expenses A–K

Details on claiming apprentice and trainee expenses.

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## Car expenses

You can't claim [car expenses](#) as a deduction for normal trips between your home and work. These are private expenses, even if you:

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

### Example: normal trips between home and work

Tim is an apprentice chef and his shifts often finish late into the night. The only available bus doesn't operate past 7:00 pm, so Tim drives to and from work.

The car expenses Tim incurs to drive between his home and workplace are not deductible. This is because Tim incurs the expenses to put him in the position to earn his employment income. These are private expenses.

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. That is, you

don't have a fixed workplace and you continually travel from one work site to another during your workday.

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 and you choose to take your tools home instead.

### **Example: travel to regular workplace carrying bulky equipment by choice**

Merinda works as an apprentice fitter and turner on a mine site. She drives to the mine site each workday. Her work depot is surrounded by a fence and people need to come through a security gate to get onto the premises. There is a building supplied for staff to store their tools when not on duty. The staff have their own personal tool lockers which have combination locks.

Merinda requires several tools to do her job, so her toolkit is large and heavy. Although there is room to store the toolkit in her locker, she takes it home every day.

Merinda's tools are bulky, but Merinda has a secure place to store them at the work depot. It is her personal decision to transport them between home and work each day. There is no practical need to transport bulky tools between home and her regular workplace so her daily trips are private.

Merinda can't claim a deduction for the car expenses she incurs driving between her home and work each day.

You have shifting place of work where you have no fixed place of work and you continually travel from one work site to another.

### **Example: shifting places of employment (itinerant work)**

Mitchell works as an apprentice roof tiler. He and is sent to various sites each day. He travels to the first location from his home and returns home at the end of the day from the last worksite.

Mitchell is carrying out itinerant work as he is travelling directly between different sites all day. He can claim a deduction for the car expenses he incurs when he travels between home and work each day. Mitchell can also claim car expenses he incurs for the trips between each site during the day.

However, if Mitchell only attends one site and works there for several days until the job is complete, he would not be carrying out itinerant work. In these circumstances, Mitchell's travel between his home and the site wouldn't be deductible.

You can 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 your first job as a plumbing apprentice directly to your second job as a security guard
- to and from an alternative workplace for the same employer on the same day – for example, travelling between depots or work sites.
- from home directly to an alternative workplace that isn't a regular place you perform your duties – for example, travelling from home to meet a client at their premises.

### **Example: travel to an alternative workplace**

Brock is a trainee accountant. He usually works in his employer's Melbourne city office but occasionally he is required to attend the office in Box Hill to assist one of the senior accountants.

Brock can claim a deduction for the car expenses he incurs to drive from his home to the office at Box Hill as it is an alternative workplace.

Brock can't claim a deduction for the car expenses he incurs for driving between his home to the Melbourne city office as that is his regular workplace.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or 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 all 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 a deduction for 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, decline in value 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 or similar vehicle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport nine passengers (including the driver) or more (such as a panel van).

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 you aren't required to keep a logbook, it is the easiest way to show 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: actual work-related expenses for ute**

Samid is an apprentice plumber. He buys a ute (with a carrying capacity of one tonne or more) to travel around to worksites each day.

Samid also uses his ute when he is not working so he decides to keep a logbook to work out his work-related use.

Samid's logbook shows he travelled a total of 25,855 km in his ute for the whole income year. During the 12-week period he kept his logbook, he travelled 6,340 km in total with 4,972 km being work-related.

Samid keeps receipts for his expenses (totalling \$10,805), these were for:

- Fuel and oil \$4,060
- Repairs \$855

- Registration \$640
- Decline in value \$5,250.

Samid calculates his work use as  $4,972 \text{ km} \div 6,340 \text{ km} = 0.78$  (that is 78%).

He multiplies that work use percentage by his total expenses to get his deduction of  $\$10,805 \times 0.78\% = \$8,428$ .

He claims this deduction as **work-related travel expenses** in his tax return.

If Samid's ute had a carrying capacity of less than one tonne, he would have the choice of claiming his car expenses using the cents per kilometre method or the logbook method and his deduction would be claimed as **work-related car expenses** in his tax return.

## Clothing and uniform expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or replace conventional clothing (including footwear), even if:

- your employer requires you to wear it
- you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people – for example, drill shorts and shirts worn by tradespeople or black pants worn by hairdressers.

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

- [protective clothing](#) – clothing that has protective features and functions which you wear to protect you from specific risks of injury or illness at work – for example, steel-capped boots, or hi-vis clothing. 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 drill shorts and shirts, socks or closed shoes such as sneakers.

- [occupation specific](#) – clothing that distinctively identifies you as a person associated with a particular profession, trade, vocation, occupation or calling – for example, 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 your employer explicitly requires you to wear by a workplace agreement or policy, which is strictly and consistently enforced and sufficiently distinct for your organisation – for example, a shirt with your employer's logo on it that must be worn whenever you are working.
- a [non-compulsory uniform](#) – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing – for example a jacket with your employer's logo on it that is registered and you are encouraged to wear but don't have to.

You can't claim a deduction if your employer buys, repairs or replaces your clothing or reimburses you for these expenses.

### **Example: difference between conventional clothing and protective clothing**

Ryan starts work as an apprentice on a building site and wears cotton drill pants and shirt to work every day. He wears them as they are comfortable to work in and, although they aren't very durable, they provide some protection. Ryan only wears them when he is working.

Ryan can't claim a deduction for the expense of buying the drill pants and shirts. The clothing only provides very limited protection from injury and they are mostly fulfilling the private need of having to wear clothing.

After a couple of weeks on the site, Ryan notices he is getting sunburnt through his shirt and that his pants are getting ripped and exposing his legs to potential harm. He buys some UPF50+ work shirts and some heavy-duty abrasion-resistant work trousers and starts wearing them to work instead.

Ryan can claim a deduction for the cost of the UPF50+ work shirts and heavy-duty abrasion-resistant trousers as they are protecting him from harm at work.

### **Example: difference between occupation specific clothing and conventional clothing**

Joe is an apprentice chef with 2 jobs. When working at a restaurant he wears the traditional chef's uniform of chequered pants, white jacket and chef's toque. He also works on a food truck, but just wears jeans and a t-shirt at that job.

Joe can claim a deduction for the cost of his traditional chef's uniform, but not for the clothes he wears when he is working on the food truck. The chef's clothing is occupation specific clothing as it is particular and relevant to his profession, but the jeans and t-shirt are conventional clothes.

## **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.

You can claim a deduction for additional costs you incur to get a special licence or condition on your licence to perform your work duties. For example, the cost you incur to get a heavy vehicle permit.

You can't claim a deduction if your employer pays for or reimburses you for the cost to obtain a special license or condition.

### **Example: special licence deductible**

Rhonda is a trainee on a sugar cane farm. Rhonda must operate heavy machinery to carry out her employment duties. To operate some of the machinery she needs a drivers licence and a heavy

vehicle permit. Her driver's licence renewal costs her \$45 per year and it costs \$73 to apply for the heavy vehicle permit.

The \$45 to renew her licence is not deductible because it is a private expense. The cost of the heavy vehicle permit (\$73) is deductible as it is an additional expense she incurs which directly relates to her employment duties.

## Fines and penalties

You can't claim a deduction for any [fines and penalties](#) whether they are incurred in connection with work, or for any reason. Fines may include parking and speeding fines or penalties. For example, a fine you receive for speeding on your way to work.

### Example: parking fine not deductible

Warren is a trainee engineer. Warren's employment duties often require him to drive from the office to various building sites.

On a couple of occasions when Warren has been running late, he has parked in a loading zone instead of finding a paid car park near the site and received a parking fine.

Warren can't claim a deduction for the parking fines. It does not matter that Warren is working at the time he is issued with the fine.

## First aid courses

You can claim a deduction for the cost of [first aid training courses](#) if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

For more apprentice and trainee expenses, see

- [Apprentice and trainee expenses L–O](#)
- [Apprentice and trainee expenses P–S](#)
- [Apprentice and trainee expenses T–W](#)

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## Apprentice and trainee expenses L–O

Details on claiming apprentice and trainee expenses.

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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, hi-vis jacket)
- 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.

To work out your laundry expenses, you can claim a rate of:

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

You can claim the actual costs you incur 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. However, you will still need to be able

to show how you work out your claim. This isn't an automatic deduction.

### **Example: laundry expenses**

Laura receives 3 company shirts, a jacket and 3 pairs of pants with logos embroidered on them from her employer. Her employer has registered the shirts, jacket and pants on the Register of Approved Occupational Clothing.

Laura washes and dries her company shirts in a separate load of washing twice a week. Laura works 48 weeks during the income year.

As Laura's uniform is non-compulsory and her employer has registered it on the Register of Approved Occupational Clothing, she can claim a deduction for the cost of washing and drying it.

Laura works out her claim of \$96 for laundry expenses 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

$$96 \times \$1 = \$96$$

As her total claim for laundry expenses is under \$150 (\$96) Laura doesn't have to provide written evidence of her laundry expenses. Although Laura doesn't require evidence to prove her claim for laundry, if asked, she will need to show how she works out her claim.

## **Licences, permits and cards**

You can't claim the cost of getting your initial licence, regulatory permit, cards or certificates in order to get a job.

You can claim a deduction for the additional costs you incur to get or renew your licence, regulatory permit, card or certificate to continue to perform your work duties. For example, if you need to have a general construction induction card (White card), to get your job, you can't claim the initial cost to get it, however you can claim the cost to renew it during the period you are working.

## Meal and snack expenses

You can't claim 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](#)).

### Example: meal expenses

Scarlett is an apprentice carpenter. Occasionally, Scarlett has to travel to work on a site that is located some distance from where she is usually based. When Scarlett is away for 10 hours or more, but is not required to stay overnight near the site, she is paid an allowance to cover her meal expenses.

Even though Scarlett is paid an allowance, which must be included in her tax return as income, she can't claim a deduction for the cost of any meals or snacks she buys. The expenses are private in nature.

Scarlett also can't claim a deduction for the cost of the coffee and smoothie mugs she buys to use while at work as these are private in nature.

## 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. This is called the 'reasonable amount'. If you receive 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 all your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you worked out your claim.

### **Example: overtime meal**

Moana is an apprentice hairdresser. She completes her eight-hour shift and is asked to work for an additional three hours of overtime. She is given a meal break and paid a meal allowance of \$20 under her enterprise bargaining agreement which is shown separately on her income statement at the end of the income year. Moana buys and eats a meal costing her \$21 during her overtime.

Moana can claim a deduction for \$21 for her overtime meal expense because:

- she buys and eats a meal on overtime

- she receives an overtime meal allowance under an industrial agreement
- the overtime meal allowance she receives is shown separately on her income statement
- she includes the overtime meal allowance in her tax return as income.

### **Example: meal consumed after overtime**

Michael is an apprentice bricklayer. His employer asks him to work 3 hours overtime after finishing his normal shift. He is given a meal break and paid a meal allowance of \$20 under his enterprise agreement. Michael takes his break but doesn't buy any food. After his overtime shift finishes, he buys some food on the way home.

Even though Michael is paid an overtime meal allowance under an industrial agreement, he can't claim a deduction for the cost of the food because he did not buy and eat a meal while he worked overtime.

For more information, see [TD 2025/4](#) *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 income year*.

For more apprentice and trainee expenses, see

- [Apprentice and trainee expenses A–K](#)
- [Apprentice and trainee expenses P–S](#)
- [Apprentice and trainee expenses T–W](#)

# Apprentice and trainee expenses

## P–S

Details on claiming apprentice and trainee expenses.

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### 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 your regular place of work. These are private expenses.

You can claim a deduction for [parking fees and tolls](#) you incur when you use your car for work-related purposes.

#### Example: parking fees deductible

Karlyn is a trainee lawyer. She has to rush some legal documents to the court before it closes for the day. Karlyn uses her car to drive from the office to the court. She parks directly in front of the court and pays a fee for parking which her employer does not reimburse.

Karlyn can claim the cost of the car parking as a deduction because Karlyn's travel from the office to the court is work-related.

#### Example: tolls and parking not deductible

Carissa is a trainee architect and works in the city centre. There is no parking for employees in her building, so Carissa pays for car parking nearby.

When Carissa is running late for work she takes a quicker route to work and incurs a toll.

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

- parking near her regular place of work
- the occasional tolls that she incurs when driving between her home and her regular place of work.

## Phone, data and internet expenses

You can claim a deduction for the costs you incur when you use your phone, data and internet for work-related purposes.

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 written evidence of the total amount you incurred for phone, data and internet and records to show your work use. For example, an itemised bill for a representative 4-week period where you can identify your work-related calls and data use.

You can't claim a deduction if your employer:

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

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

If all or part of your work-related phone, data and internet expenses are incurred as a result of [working from home](#) and you use the [fixed rate method](#) to claim your working from home deductions, you can't claim a separate deduction for these expenses.

For more information, see:

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

**Example: mobile phone and data used for work and private purposes**

Roz is a trainee real estate agent and uses her phone for work. She has a mobile phone plan that costs \$60 per month which includes unlimited calls and 40 GB of data. She receives a bill which itemises all her phone calls and data usage.

Over the 4 week representative period, Roz made 480 phone calls of which she identifies 384 as being for work purposes. Roz decides to work out her work use percentage on the volume of phone calls.

Total work calls ÷ Total number of calls = Work use percentage for calls

$$384 \div 480 = 0.80 \text{ (that is 80\%)}$$

Roz used 30 GB of her allocated data and from her bill she estimates that 21 GB was related to her work. She does this by comparing her usage on the bill with her work diary.

Total work data use ÷ Total data use = Work use percentage for data

$$21 \div 30 = 0.70 \text{ (that is 70\%)}$$

Roz takes the average of these to work out her work use percentage.

[Work use percentage for calls + Work use percentage for data] ÷ 2 = Overall work use percentage

$$[80\% + 70\%] \div 2 = 0.75 \text{ (that is 75\%)}$$

Roz can claim 75% of the total bill of \$60 for each month she works as a trainee real estate agent for the same employer.

Total bill for each month × Overall work use percentage = Monthly amount to be claimed

$$\$60 \times 75\% = \$45$$

As Roz started on 1 April, she claims for the last 3 months of the income year.

Monthly claim amount × Number of months = Total claim amount

$$\$45 \times 3 = \$135$$

Roz keeps a record of her bill that shows how she worked out the work-related use of her phone.

## Protective equipment and items

You can claim a deduction for the cost of [protective items](#) if you wear them to protect yourself from the real and likely risk of injury or illness in your work environment or while performing your work duties.

To be protective, the equipment must provide a sufficient degree of protection against the risks of illness or injury you are exposed to in carrying out your work duties. Protective items can include safety glasses, helmets, [sunglasses, sunhats and sunscreen](#) and breathing masks.

For example, an apprentice glazier can claim a deduction for the cost of steel-capped boots, gloves and safety glasses.

You can't claim a deduction if your employer:

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

### Example: protective items deductible

Wiremu is a builders' apprentice and works on building sites. His employer requires him to wear a helmet and safety visor on site. If he doesn't wear them, he is at risk of injury.

There is connection between the expense Wiremu incurs on the helmet and safety visor and the protection the items provide for him while carrying out his duties of employment.

Wiremu can claim a deduction for the cost of the helmet and safety visor.

## 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.

## Self-education expenses

You can claim a deduction for [self-education expenses](#) if they directly relate to your employment as an apprentice or trainee and at the time you incur the expense 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, such as your apprenticeship course.

You can't claim a deduction if the self-education or study course 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.

As an apprentice or trainee, you will generally have to undertake some form of formally recognised training or study. For example, a TAFE, certificate or trade school course, along with on the job training. Generally, the cost of such training is either reimbursed by your employer or paid directly to the training organisation by your employer.

You can't claim a deduction if your employer pays your apprenticeship or traineeship course fees outright or reimburses you upon completion of your course.

If your self-education expenses are deductible you incur expenses yourself, 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.

You can claim a deduction for transport expenses for:

- travel between your home and your home to your place of education and then back home
- the first leg of the trip

- when you travel from home to the place of education and then on to work
- when you travel from work to the place of education and then home
- travel between your work and the place of education and then back to work.

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 HECS-HELP scheme are not deductible.

### **Example: costs of study deductible and not deductible**

Connor is an apprentice hairdresser. Under the terms of his employment, he works at the salon 4 days per week receiving on the job training and spends one day per week doing a Certificate III in Hairdressing.

Connor's employer pays the fees for the Certificate III to the course provider directly. However, his employer does not pay for or reimburse Connor the cost of textbooks or stationery that he requires for the course.

The course Connor is taking improves the knowledge and skills he requires to do his job. However, as Connor's employer pays the course fees directly to the course provider, Connor can't claim a deduction for them.

Connor can claim a deduction for the cost of his textbooks and for the stationery he requires for the course if he keeps written evidence for the expenses. Connor can also claim a deduction for the cost of travelling between his home and the campus where he is doing the Certificate III course.

### **Example: costs of study deductible**

Barry a trainee accountant. He is studying commerce part-time at university. His employer does not pay or reimburse him for any of the course costs.

Barry can claim a deduction for the costs associated with the course because the course enables Barry to maintain or increase the specific knowledge required in his current position and to carry out his duties more effectively.

## **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 office worker.

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.

## Sunglasses, sunhats and sunscreen

You can claim a deduction for the work-related use of [sunglasses, sunhats and sunscreen](#) if you:

- must spend prolonged periods working outdoors
- use these items to protect yourself from the real and likely risk of illness or injury while at work.

This includes prescription sunglasses and anti-glare glasses.

You can only claim a deduction for the work-related use of the products if you also wear them for private purposes.

### Example: sunglasses, hat and sunscreen deductible

Omar is a trainee landscaper. He spends the majority of his working days outdoors. When he is working outdoors, Omar applies sunscreen and wears a hat and sunglasses.

Omar can claim a deduction for the cost of the sunscreen, hat and sunglasses he uses when working outdoors. This is because the sunscreen, hat and sunglasses protect him from the risks associated with working outdoors for prolonged periods of time.

If Omar also uses these items for private purposes, he will have to apportion the expenses. He can only claim the work-related portion of his expenses as a deduction.

For more apprentice and trainee expenses, see

- [Apprentice and trainee expenses A–K](#)
- [Apprentice and trainee expenses L–O](#)
- [Apprentice and trainee expenses T–W](#)

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# Apprentice and trainee expenses

## T–W

Details on claiming apprentice and trainee expenses.

**Last updated** 11 May 2026

### Tools and equipment

You can claim a deduction for [tools and equipment](#) you use to perform your duties as an apprentice or trainee. For example, an air compressor, scissors, knives, power drill or hammer.

If you're a new apprentice and you receive government funded tools through your employer or your employer reimburses you for the cost of your tools and equipment, you can't claim a deduction for them.

You can only claim a deduction for your work-related use of the items and equipment.

If a tool or piece of 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 decline in the 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 claim a deduction for the cost of insurance for and repairs to tools and equipment you use for work purposes. If you also use them for private purposes, you can only claim an amount for your work-related use.

You can't claim a deduction for tools and equipment that are supplied by your employer or a third party.

### **Example: depreciating (no immediate deduction)**

Anna needed a new set of 16 spanners for work. She couldn't afford the \$352 cost for the complete set, so she bought them all individually throughout the income year.

Although they only cost \$22 each, Anna can't claim an immediate deduction for the spanners. This is because they are part of a set, she bought in the income year that cost more than \$300.

Anna can claim a deduction for the decline in value of the set, which cost a total of \$352.

If, in a following income year, Anna breaks one of the spanners and has to buy a replacement, she'll be able to claim an immediate deduction for the replacement. The replacement spanner won't be part of a set she bought in that income year that cost more than \$300.

### **Example: effective life**

Tal buys a brick and paving saw on 5 September for \$1,500 and only uses it for work-related purposes.

Tal works out that the effective life of saw is 5 years.

He works out the deduction for the decline in value of his brick and paving saw using the prime cost method in this way:

Asset cost × (days held ÷ 365) × (work use percentage ÷ 5 years)

If Tal used the electric hand tool for private purposes as well, he would have to multiply the amount calculated using the formula above by the work-related use percentage.

Tal works out that he held the tool for 300 days during the income year and calculates his deduction for the decline in value as:

$$\$1,500 \times (300 \div 365) \times (100\% \div 5) = \$246$$

Tal can claim \$246 for the decline in value of his brick and paving saw in the first year. Using the same method, he will also be able to claim \$300 per year in the following 4 years and \$54 in the final (sixth) year. If Tal uses the brick and paving saw for private purposes in any of those years, he will have to reduce his deduction to account for that private use.

## Travel expenses

You can claim a deduction for [overnight 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, if you're required to travel interstate for 3 nights to attend a training course.

You can't claim a deduction for travel expenses where you haven't incurred 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.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you need to 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: allowance not on income statement**

Bailey is an apprentice form worker. Occasionally Bailey's employer requires him to travel interstate or to a regional area and stay there for a few nights to work on a project.

Bailey's employer pays him a travel allowance to cover his accommodation and meals while he is travelling for work. The travel allowance does not exceed the Commissioner's reasonable amounts and the employer doesn't report the amount on Bailey's income statement at the end of the income year.

When he travels for work, Bailey spends the entire amount of his allowance on accommodation and meals.

Bailey doesn't have to include the travel allowance as income in his tax return because:

- the travel allowance was not on his income statement
- the travel allowance he received didn't exceed the Commissioner's reasonable amount
- Bailey spent the whole allowance on deductible accommodation and meal expenses.

Bailey can't claim a deduction for his accommodation and meal expenses.

### **Example: allowance on income statement**

Leah is a trainee firefighter. The team Leah works in specialises in search and rescue operations. As part of her training, Leah is required to take part in practice search and rescue operations. These practices often take place in areas outside the metropolitan area Leah is stationed at and involve her sleeping away from home for a couple of nights.

Leah receives a travel allowance to cover her accommodation, meals and incidental expenses when she is required to travel and stay away from her home overnight for work.

At the end of the income year, her employer reports the travel allowance on her income statement.

Leah includes the travel allowance in her tax return. She also claims a deduction for the amount she spent on accommodation, meals and incidental expenses when she travelled for work.

### **Example: travel expenses deductible**

Leon is training to be a long haul train driver. Leon's shifts often require him to sleep away from his home overnight for work. When Leon's shift involves an overnight stay, his employer provides him with accommodation at the depot. His employer also pays him an allowance to cover his meals for the period he is travelling.

As Leon is sleeping away from his home in the course of performing his employment duties, he can claim a deduction for the cost of the meals he buys and any incidental expenses he incurs while he is travelling for work.

Leon can't claim a deduction for accommodation. His accommodation is provided by Leon's employer so he does not incur any accommodation expenses.

For more information, see [TD 2025/4](#) *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 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.

## **Working from home expenses**

You can claim a deduction for the additional running expenses you incur as a direct result of [working from home](#). Running expenses may

include electricity, phone and internet expenses, and the decline in value of equipment or furniture. You must:

- use one of the methods set out by us to calculate your deduction
- keep the correct records for the method you choose.

There are some expenses you can't claim a deduction for as an employee, including:

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- expenses your employer pays for or reimburses you for, including setting up your home office
- the decline in value of items provided to you by your employer – for example, a laptop or a phone.

Generally as an employee, you can't claim [occupancy expenses](#) (rent, rates, mortgage interest and house insurance premiums), unless part of your home is a 'place of business'.

The [Home office expenses calculator](#) helps you work out the amount you can claim as a deduction for home office expenses.

For more information, see:

- [PS LA 2001/6](#) *Verification approaches for electronic device usage expenses*
- [TR 93/30](#) *Income tax: deductions for home office expenses*
- [PCG 2023/1](#) *Claiming a deduction for additional running expenses incurred while working from home - ATO compliance approach*

For more apprentice and trainee expenses, see

- [Apprentice and trainee expenses A-K](#)
- [Apprentice and trainee expenses L-O](#)
- [Apprentice and trainee expenses P-S](#)

Find out about apprentices and trainees:

- [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** 11 May 2026

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 \(PDF, 331KB\)](#) [↗](#).

For most expenses you need written evidence, that is, 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 apprentices and trainees:

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

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## **Our commitment to you**

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

your obligations.

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

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

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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