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Call centre operators – income and work-related deductions

Call centre operators guide to income, allowances and claiming deductions for work-related expenses.

Last updated 14 May 2025

For a summary of common expenses, see [Call centre operators \(PDF, 416KB\)](#) .

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

Record keeping for work expenses

To claim a deduction you need to get and keep records to prove you incurred the cost of the expenses.

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 and don't include

You must include all the income you receive as a call centre operator during the income year 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.

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, compulsory uniform

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, shift work
- 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	Shift allowance	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 Health and safety representative allowance	Yes If you incur deductible expenses

Example: allowance as compensation for an aspect of work that is special

Danielle works in a call centre. Danielle also is the health and safety representative for her office and is paid a weekly allowance for this role. The training Danielle requires to be a health and safety representative is provided by her employer.

At the end of the income year, Danielle's employer shows it on her income statement.

Danielle must include the allowance as income in her tax return.

Danielle can't claim a deduction because she doesn't incur any deductible expenses. The allowance compensates Danielle for the additional responsibilities she has as the health and safety representative. It isn't to cover work-related expenses that Danielle might incur.

Example: allowance assessable, deduction allowable

Bronwyn is a call centre operator. During the income year, Bronwyn uses her own car to travel:

- from the office to training centre to attend training
- another office for meetings.

Bronwyn's employer pays her 80c per kilometre when she uses her car for work purposes. At the end of the year, her income statement shows she was paid an allowance of \$256 for using her car for work (320 kms × \$0.80).

Bronwyn must include the car allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance she receives. Bronwyn must calculate the amount of the deduction using the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she travelled 320 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the 2024-25 income year is 88c per kilometre.

Bronwyn claims a deduction of \$272. Bronwyn calculates her deduction as $320 \text{ kms} \times \$0.88 = \281.60 .

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 expenses.

Find out about call centre operators':


- 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.

Last updated 14 May 2025

For a summary of common expenses, see [Call centre operators \(PDF, 416KB\)](#) .

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 portion of the expense.

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 call centre operator:

- [Call centre operator expenses A–F](#)
- [Call centre operator expenses G–O](#)
- [Call centre operator expenses P–S](#)
- [Call centre operator 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.

Call centre operator expenses A–F



Details on claiming call centre operator expenses.

Call centre operator expenses G–O



Details on claiming call centre operator expenses.

Call centre operator expenses P–S



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Call centre operator expenses A–F

Details on claiming call centre operator expenses.

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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 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 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, travelling from your job in a call centre to your second job as a waitperson
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your office to the company training centre.
- from home directly to an alternative workplace – for example, travelling from home to an office of your employer (other than your regular office) for a meeting.

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**.

Use the **Work-related car expenses calculator** to 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 you aren't required to keep a logbook, it is the easiest way to calculate 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: normal trips between home and work

Michelle is a call centre operator. Michelle is regularly called in to work when someone is unavailable and is paid overtime. She travels from home directly to the office.

Michelle can't claim a deduction for the cost of travel between home and the office, even when she works overtime. Her travel is a private expense.

Example: using your own car for work-related purposes

Josie works from her employer's head office and manages a team of call centre operators that work from home. Each month, Josie visits her team to provide performance feedback. To do this, she travels from her home to head office to collect the performance reports. She then travels to a range of locations to meet with each team member. Josie uses her own car, as a fleet car isn't available.

Josie can't claim a deduction for the car expenses she incurs when she travels from home to head office.

Josie can claim a deduction for the car expenses she incurs visiting her staff. During the income year, Josie keeps a valid logbook to record her travel.

Example: travelling between alternative workplaces for the same employer

Sarah is an employee at a call centre. Once a month she attends a training course at the head office in the afternoon. Sarah travels directly from her usual workplace to the head office to complete the training.

Sarah can claim a deduction for the expenses she incurs to travel from her regular office to her employer's head office (an alternative workplace) and then home.

Sarah can't claim a deduction for travel between her home and regular workplace 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's 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 a call centre operator.

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 with protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or boiler suits that protect conventional 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 jeans, trousers, socks, closed shoes. It is unlikely that call centre operators would have protective clothing.

- **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. It is unlikely that call centre operators would have occupation-specific clothing.
- 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: conventional clothes worn with a uniform

Rick is an employee in a call centre for an online shopping provider. His employer requires him to buy and wear a polo shirt with their logo embroidered on it. Uniform guidelines also include a requirement for staff to wear professional black pants with the shirt and enclosed black shoes.

Rick can claim a deduction for the costs of buying the shirts as they are a compulsory uniform.

He can't claim the cost of the pants or shoes even though his employer requires him to wear a specific colour. They are not distinctive enough to make them part of his compulsory uniform and are conventional in nature.

Example: compulsory uniform

Joe is an employee call centre operator for the police service. His employer provides him with a compulsory uniform to wear at work.

Joe can't claim a deduction for buying the uniform as he didn't incur the expense. He can claim a deduction for the cost of laundering and repairing the uniform.

Example: conventional clothing

Peter works in a call centre for a telecommunications provider. He is not required to wear a specific uniform and chooses to wear jeans, a polo shirt and black boots to work each day.

Peter can't claim a deduction for the cost of his jeans, shirts and shoes. They are items of conventional clothing and footwear and the expenses are private.

Compulsory assessments

You can claim a deduction for **compulsory assessments and medical examinations** your employer requires you to take in your current employment. For example, an annual hearing test.

You can't claim a deduction for compulsory pre-employment assessments and medical examinations you take to obtain employment as a call centre operator. For example, a hearing test you need to pass as a condition of employment.

Example: assessment you can't claim

Luke interviews for a new job as a call centre operator and is offered the position. As a condition of employment, before commencing work, Luke must get a hearing test and provide the

audiology report to his employer. The test and report costs Luke \$185.

Luke can't claim a deduction for this assessment, as it's a requirement for Luke to have this assessment in order for him to get employment as a call centre operator.

For more call centre operator expenses, see:

- [Call centre operator expenses G–O](#)
- [Call centre operator expenses P–S](#)
- [Call centre operator expenses T–W](#)

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Call centre operator expenses G–O

Details on claiming call centre operator expenses.

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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 as a call centre operator. 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 you to be well groomed.

All grooming products are private expenses.

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, a 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 includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry expenses 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 work out your claim. This isn't an automatic deduction.

Example: uniform laundry expenses

Sally's employer provides all staff with compulsory uniforms. She washes, dries and irons her uniforms separately twice a week. Sally works 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × number of weeks worked × reasonable cost per load

$$2 \times 48 \times \$1 = \$96$$

As Sally's total claim for laundry expenses is less than \$150 (\$96), she isn't required to maintain written evidence of her laundry expenses.

Although Sally isn't required to provide written evidence of her claim for laundry, if asked, she will still need to explain how she calculated her claim.

Massage expenses

You can't claim a deduction for the cost of massages or other alternative therapies, these are private expenses.

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**).

Example: no deduction for meal

Bonnie starts work at 10:00 pm and works through until 6:00 am the following morning. During her shift she has a meal break and buys a meal.

The cost of Bonnie's meal isn't deductible as she bought and consumed it during her normal working hours. It is a private expense.

Example: allowance received but no deduction for meal

Kieran starts work at 2:00 pm and due to being understaffed doesn't get a meal break until 8:00 pm the same evening.

As he has worked for more than 5 consecutive hours without a meal break, Kieran receives an allowance of \$4.24 for the inconvenience. This allowance is on his income statement at the end of the income year.

During his meal break, Kieran buys a meal for \$12.80. Kieran must declare the allowance as income but he can't claim a deduction for the cost of his meal. Kieran buys and consumes the meal during ordinary working hours, it is a private expense. The receipt of an allowance doesn't change this.

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all 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
- how you work out your claim.

Example: overtime meal

Anna completes her 8-hour shift and is asked to work for an additional 3 hours. She is given an additional meal break and paid an overtime meal allowance of \$20 in accordance with her enterprise bargaining agreement.

Anna buys a meal that cost \$21 and eats the meal during her overtime meal break. The cost of the meal is less than the reasonable amount. Anna is aware that she will need to explain how she calculates her claim if asked so she makes a note of what she ate and the cost in her electronic calendar.

Anna can claim a deduction of \$21 without a receipt as the expenditure is below the Commissioner's reasonable amounts and she bought and consumed the meal during her overtime meal break.

Although Anna isn't required to provide evidence of her claim for the overtime meal expense, if asked, she will still need to explain how she calculates her 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?*

For more call centre operator expenses, see:

- Call centre operator expenses A–F
- Call centre operator expenses P–S
- Call centre operator expenses T–W

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Call centre operator expenses P–S

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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 regular place of work. This is a private expense.

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

Example: parking fees

Elias drives his own car to work each day and parks in the secure parking centre next to the IT company where he works in the call centre.

Once a month Elias drives his car to a training facility to complete mandatory training, required for his role in the call centre. He pays for parking and isn't reimbursed by his employer.

Elias can't claim a deduction for the cost of parking at his regular place of work.

However, he can claim a deduction for the cost of his parking at the training facility as he incurs this cost on a work-related trip.

Phone, data and internet expenses

You can claim a deduction for the phone, data and internet costs if you use your own phone or electronic devices for work 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 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 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: calculating phone expenses

George manages a team of call centre operators and he uses his mobile phone for work purposes. He's on a set mobile phone plan of \$49 each month.

He receives an itemised account from his phone provider each month by email, which includes details of the individual phone calls he has made. George regularly prints his monthly phone accounts and for one month he highlights his work-related phone calls. He also makes notes on the highlighted itemised account about who he has phoned, for example his team members.

At the end of the income year, George works out that of the 300 phone calls he has made, 45 of his calls are work-related.

He worked for 46 weeks of that year so George works out his work-related mobile phone expense deduction as follows:

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

$45 \div 300 = 0.15$ (that is 15%)

George can claim 15% of the total bill of \$49 for each month for work purposes, that is:

$\$49 \times 0.15 = \7.35

George worked for 46 weeks of the year (10.6 months), so he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$7.35 = \$77.91$$

Example: work and private use

Sylvette is the manager of a call centre and uses her computer and personal internet account at home to access her work emails and manage her appointments.

Sylvette also uses her computer and the internet for private purposes.

Sylvette keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes. Sylvette's diary shows 10% of the time she spent using the internet was for work-related activities and 90% was for private use.

As her internet service provider charge for the year was \$1,200 she can claim:

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

If anyone else in Sylvette's household accesses the internet connection, Sylvette needs to reduce her claim to account for their use.

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.

Self-education expenses

You can claim a deduction for self-education expenses if they directly relate to your employment as a call centre operator 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.

You can't claim a deduction if at the time you incur the self-education 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.

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.

You can't claim a deduction for the repayments (whether compulsory or voluntary) 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: working to support study rather than studying to increase skills

Ben is employed in a call centre part-time. This work supports him while he is studying for a Bachelor of Business.

Ben can't claim his study expenses as a deduction because:

- undertaking the course enables Ben to get employment in a different field
- he is working to support his study
- the course he is undertaking doesn't maintain or improve the skills and knowledge he requires for his current work duties as a call centre operator
- undertaking the course won't result in an increase in income from Ben's current work duties as a call centre operator.

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 a call centre operator.

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 you can only claim the work-related portion. For example, you add a holiday of one week to a training course that runs for one week.

Example: attending a conference

Lauren is a call centre operator and would like to improve her customer service skills. Lauren enrolls in a conference about customer engagement which will allow her to learn about the best ways to engage with her clients.

Lauren can claim a deduction for the cost of the conference as it maintains or improves the skills and knowledge she needs in her current job.

Example: training maintains or improves current knowledge

Beth is employed as a call centre operator. Her employer has recently started using a new software program for record keeping. Beth decides to enrol in a training course to gain a better understanding of the new record keeping software which costs her \$100.

Beth can claim a deduction for the cost of her training course as it maintains or improves the skills and knowledge she needs in her current job.

Stationery

You can claim a deduction for the cost of logbooks, diaries and pens that you use for work.

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

For more call centre operator expenses, see:

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Call centre operator expenses T–W

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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 to another work location because a fleet vehicle was not available.

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.

Tools and equipment

You can claim a deduction for tools and equipment you use to perform your duties as a call centre operator. For example, the cost of your headset.

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 insurance and **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 a third party supplies for use.

Example: equipment costing less than \$300

Louise is a call centre operator. She is required to purchase her own headset for her to use each day. The headset costs Louise \$250 and she is not reimbursed by her employer.

Louise can claim a deduction for the cost of her headset as:

- she uses it mainly for work purposes
- it's not part of a set that together cost more than \$300.

If Louise is reimbursed by her employer, she can't claim a deduction as she hasn't incurred any expenses.

Travel expenses

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

- 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, travel 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:

- aren't required to sleep away from your home overnight in the course of performing your employment duties, for example, if you fly interstate and return home the same day
- you choose to sleep near your workplace rather than returning home, for example you rent accommodation near your workplace and stay there because you live a long way from where you work.

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 have 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 shown 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 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.

Example: claiming travel expenses

Latisha is a call centre operator and works from home in regional Queensland. Once a month she is required to travel to Brisbane for team meetings at head office. Her employer pays for her flights and accommodation and pays her a travel allowance to cover the cost of for her meals (breakfast, lunch and dinner) while she is in Brisbane .

The amount Latisha spends on each of her meals while she is in Brisbane for work is less than the reasonable amounts.

As the allowance is paid to specifically cover the meals Latisha will consume while she is travelling away overnight for work, she isn't required to keep receipts for her breakfast, lunch and dinner expenses so long as she:

- includes the allowance as income in her tax return
- isn't claiming more than the Commissioner's reasonable rates.

Latisha can't claim a deduction for the cost of her flights and accommodation as she doesn't incur these expenses.

Latisha can claim a deduction for the amount she spent on meals. She can't just claim a deduction for the reasonable amounts for those meals.

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.

Working from home expenses

You may be able to claim a deduction for **working from home expenses** you incur as an employee. These can be additional running expenses such as electricity, the decline in value of equipment or furniture, phone and internet expenses. You must:

- use one of the methods set out by us to calculate your deduction
- keep the records required 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
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning 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 your home office is:

- your only place of work because no other work location is provided by your employer
- used exclusively or almost exclusively for work purposes and isn't readily capable of being used for any other purpose.

Use the **Home office expenses calculator** to help you work out the amount you can claim as a deduction for home office expenses.

Example: running and occupancy expenses when working from home

Rosemary is a call centre operator who works solely from home because her employer does not provide her with a work location. Rosemary has set up a separate home office to work from which she only uses for work purposes. Her employer provides her with a computer and headset but doesn't reimburse Rosemary for any of her other working from home expenses.

Rosemary can claim a deduction for the additional running expenses she incurs as a result of working from home. This includes the cost of electricity for lighting, heating and cooling, internet expenses and the decline in value of office furniture.

Rosemary can also claim a deduction for the occupancy expenses related to her home office.

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 call centre operator expenses, see:

- Call centre operator expenses A–F
- Call centre operator expenses G–O
- Call centre operator expenses P–S

Find out about call centre operators:

- Income and allowances
- Record keeping for work expenses


QC 61553

Record keeping for work expenses

To claim a deduction you need to get and keep records to prove you incurred the cost of the expenses.

Last updated 14 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.

Your records 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 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 call centre operators':

- Income and allowances
- Deductions for work expenses

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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