



Work-related expenses

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Work-related car expenses

How to complete the work-related car expenses section of your return using myTax.

19 June 2015

What can you claim?

Methods

Completing your tax return

Work-related car expenses are expenses you incurred as an employee for a car you:

- owned
- leased, or
- hired under a hire-purchase agreement.

What can you claim?

You can claim car expenses you incurred for work-related purposes in 2014–15.

You can also claim the cost of using your car to travel directly between two separate places of employment, for example, when you have a second job.

You cannot claim for the normal trip between home and work, unless:

- you use your car to carry bulky tools or equipment (such as an extension ladder or cello) which you use for work and cannot leave at work
- your home is a base for employment (you started work at home and travelled to a workplace to continue work for the same employer),
or

- you have shifting places of employment (you regularly work at more than one place each day).

For examples of trips you can and cannot claim, see [car and travel expenses](#).

Methods

You can choose one of the following methods to work out your work-related car expenses.

1. For work-related travel of 5,000 kilometres or less:

- cents per kilometre method, or
- logbook method.

2. For work-related travel over 5,000 kilometres:

- 12% of original value method
- one-third of actual expenses method, or
- logbook method.

If you qualify to use more than one method, you can use whichever gives you the largest deduction or is most convenient.

Cents per kilometre method

The most you can claim using this method is 5,000 kilometres per car, even if you travelled more. No written evidence of expenses is necessary with this method, but you may need to show us how you worked out your work-related kilometres (for example, by producing diary records of work-related trips).

Completing your tax return

1. Click on 'Add' button and enter the description (make/model) of the car.
2. Use the drop-down menu to select the calculation method you want to use.
3. If you are using the cents per kilometre method:
 - select the engine type of your car (ordinary or rotary),

- use the drop-down menu to select the engine capacity of your car
- enter the number of business kilometres you travelled, and
- click on the calculate button.

Then click on 'Save'.

(You may want to work out your deduction using different methods to see which gives you the largest deduction and then save the one that does)

4. If you are using one of the other methods:

- work out your claim using the **Work-related car expenses calculator**
- enter the total at 'Amount', and
- click on 'Save'.

5. If you are claiming for more than one car, click on the 'Add' button and follow step 3 or 4 for each car.

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Work-related travel expenses

How to complete myTax if you have work-related expenses.

19 June 2015

What can you claim?

Methods

Completing your tax return

This is about travel expenses you incur that are directly related to your work as an employee. They include:

- public transport, including air travel and taxi fares

- bridge and road tolls, parking fees and short-term car hire
- meal, accommodation and incidental expenses you incur while away overnight for work
- expenses for motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers, such as utility trucks and panel vans
- actual expenses (such as any petrol, oil and repair costs) you incur to travel in a car that is owned or leased by someone else.

If your employer provided a car for you or your relatives' exclusive use and you were entitled to use it for non-work purposes, you cannot claim a deduction for running costs (petrol, repairs). However, you can claim expenses such as parking and bridge and road tolls for work-related use.

For examples of trips you can and cannot claim, see Car and travel expenses.

Reasonable allowance amounts

If your travel allowance was not shown on your payment summary and it was equal to or less than the reasonable allowance amount for your circumstances and you fully spent the allowance on meal, accommodation and incidental costs of you sleeping away from home on the work trip:

- do not include the allowance as income, and
- do not claim a deduction for the expenses.

You must read **Work-related travel expenses** if your allowance was above the reasonable allowance amounts or you had shifting places of employment.

Evidence you need if making a claim

You must have written evidence for the whole of your claim.

Completing your tax return

1. Add up all your deductible travel expenses.

2. Click on 'Add' button.
3. Enter your description and the total at 'Amount'.
4. Click on 'Save'.

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Work-related clothing, laundry and dry-cleaning expenses

How to complete the work-related clothing expenses section of your return using myTax.

19 June 2015

What can you claim?

Methods

Completing your tax return

You can claim expenses you incurred as an employee for work-related:

- protective clothing
- uniforms
- occupation-specific clothing, and
- laundering and dry-cleaning of clothing listed above.

You can claim the cost of a work uniform that is distinctive (such as one that has your employer's logo permanently attached to it) and it must be either:

- **a non-compulsory uniform** that your employer has registered with AusIndustry (check with your employer if you are not sure), or
- **a compulsory uniform** that can be a set of clothing or a single item that identifies you as an employee of an organisation. There must be a strictly enforced policy making it compulsory to wear that

clothing at work. Items may include shoes, stockings, socks and jumpers where they are an essential part of a distinctive compulsory uniform and the colour, style and type are specified in your employer's policy.

You can also claim the cost of:

- **occupation-specific clothing** which allows people to easily recognise that occupation (such as the checked pants a chef wears when working) and which are not for everyday use
- **protective clothing and footwear** to protect you from the risk of illness or injury, or to prevent damage to your ordinary clothes, caused by your work or work environment. Items may include fire-resistant clothing, sun protection clothing, safety-coloured vests, non-slip nurse's shoes, steel-capped boots, gloves, overalls, aprons, and heavy duty shirts and trousers (but not jeans). You can claim the cost of protective equipment, such as hard hats and safety glasses at 'Other work related expenses.'

You can also claim the cost of renting, repairing and cleaning any of the above work-related clothing.

You cannot claim the cost of purchasing or cleaning plain uniforms or clothes, such as black trousers, white shirts, suits or stockings, even if your employer requires you to wear them.

If you did washing, drying or ironing yourself, you can use a reasonable basis to calculate the amount, such as \$1 per load for work-related clothing, or 50 cents per load if other laundry items were included.

Evidence you need if you are claiming

You will need:

- receipts, invoices or other written evidence, and
- diary records of your laundry costs if
 - the amount of your laundry expenses claim is greater than \$150, and
 - your total claim for work-related expenses exceeds \$300.

Completing your tax return

1. Click on 'Add' button.
2. Select your clothing type from the drop-down menu.
3. Add up all your deductible work-related clothing, laundry and dry-cleaning expenses and enter the total.
4. Click on 'Save'.

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Work-related self-education expenses

How to complete the self-education expenses section of your return using myTax.

19 June 2015

What can you claim?

Methods

Completing your tax return

This is about self-education expenses that are related to your work as an employee and which you incur when you do a course to get a formal qualification from a school, college, university or other place of education.

To claim a deduction, you must have met **one** of the following conditions when you incurred the expense:

- the course maintained or improved a skill or specific knowledge required for your work activities at that time
- you could show that the course was leading to, or was likely to lead to, increased income from your work activities at that time
- other circumstances existed which established a direct connection between the course and your work activities at that time.

You cannot claim a deduction for self-education expenses for a course that:

- relates only in a general way to your current employment or profession, or
- will enable you to get new employment.

You cannot claim any deductions against government assistance payments, including Austudy, ABSTUDY and Youth allowance.

You also cannot claim contributions you made under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP), or repayments under the Higher Education Loan Program (HELP), the Student Financial Supplement Scheme (SFSS) or the Trade Support Loan Program.

Examples of expenses you can claim are:

- textbooks
- stationery
- student union fees, student services and amenities fees
- the decline in value of your computer. You can use the [decline in value calculator](#) to work out your deduction.

Use our calculator to work out your claim

Use the [Self-education expenses calculator](#) to work out your claim, because certain costs are reduced by \$250.

1. Click on 'Add' button.
2. Using the buttons select the condition that best describes your circumstances at the time you incurred the expenses.
3. Enter your description.
4. Enter the total you worked out using the calculator at 'Amount'.
5. Click on 'Save'.

Other work-related expenses

How to claim other work-related expense deductions when you lodge your return using myTax.

19 June 2015

What can you claim?

Methods

Completing your tax return

Other work-related expenses are expenses you incurred as an employee and have not already claimed anywhere else on your tax return. These include:

- union fees and subscriptions to trade, business or professional associations
- certain overtime meal expenses
- professional seminars, courses, conferences and workshops
- reference books, technical journals and trade magazines
- safety items such as hard hats, safety glasses and sunscreens
- the work-related proportion of some computer, phone and home office expenses
- **tools and equipment and professional libraries.** You can use the [decline in value calculator](#) to work out your deduction if the cost is not fully deductible.

You can claim overtime meal expenses only if they were paid under an industrial law, award or agreement and the overtime meals allowance is included in your income under your payment summaries 'Salary, wages, allowances, tips, bonuses etc'. If your claim is more than \$28.20 per meal, you must have written evidence, such as receipts or diary entries, which show the cost of the meals.

You cannot claim a deduction for the decline in value of certain items (tools, briefcases, laptops or portable electronic devices) provided to you by your employer, or if your employer paid or reimbursed you for

some or all of the cost of those items, and the items were exempt from fringe benefits tax.

For home office expenses you incur doing work, you can:

- keep a diary of the details of your actual costs and your work-related use of the office, or
- use a fixed rate of 45 cents per hour for heating, cooling, lighting and the decline in value of furniture in your home office.

Evidence if you are making a claim

If your total claim for all work-related expenses exceeds \$300, you must have written evidence. This can include receipts, invoices or other written evidence.

Completing your tax return

1. Add up all the expenses that you can claim at this item.
2. Click on 'Add' button.
3. Enter your description and the total at 'Amount'.
4. Click on 'Save'.

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