



myTax 2018 Work-related self-education expenses

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

Last updated 28 June 2018

On this page

[Do not show at this section](#)

[Depreciation and capital allowances tool](#)

[Completing this section](#)

This section is about self-education expenses that are related to your work as an employee, and that 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 for self-education expenses, 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 then current work activities
- you could show that the course was leading to, or was likely to lead to, increased income from your then current work activities, or
- other circumstances existed which established a direct connection between the course and your then current work activities.

You cannot claim a deduction for self-education 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.

If, when you incurred your expenses you satisfied the conditions necessary to claim a deduction, you can claim the following:

- your tuition fees payable under FEE-HELP (FEE-HELP provides assistance to eligible fee-paying students, who are not supported by the Commonwealth, to pay tuition fees)
- your tuition fees payable under VET FEE-HELP [VET FEE-HELP provides assistance to eligible full-fee paying students doing vocational education and training (VET) accredited courses with an approved VET provider]
- self-education expenses you paid with your OS-HELP loan (OS-HELP is a loan to cover expenses for eligible Commonwealth supported students who wish to study overseas towards their Australian higher education award)
- the cost of your meals and accommodation during temporary overnight absences from home to participate in self-education
- your other expenses such as textbooks, stationery, student union fees, student services and amenities fees, course fees, and the decline in value of your computer (apportioned depending on private use and use for self-education)
- expenses for your travel in either direction between
 - your home and your place of education
 - your workplace and place of education.
Only the first leg of the trip is deductible if you went from home to your place of education and then to work, or the other way around.

You cannot claim contributions you, or the Australian Government, make under HECS-HELP or repayments you make under the Higher Education Loan Program (HELP), the Student Financial Supplement Scheme (SFSS), the Student Startup Loan (SSL) or the Trade Support Loans Program (TSL).

Expenses relating to foreign employment income

If you received assessable income from your work as an employee outside of Australia that is shown on a *PAYG payment summary - foreign employment*, you must claim any work-related self-education expenses you incurred in earning that income at this section.

If you received assessable foreign employment income that is not shown on a *PAYG payment summary - foreign employment* you must claim your deductions against that income at **Foreign employment** in the **Foreign income, assets and entities** section.

Want to know what work-related expenses you may be entitled to claim?

We provide information to help you understand what you may be able to claim at [Deductions you can claim](#).

Do not show at this section

Do not show at this section deductions for the cost of:

- formal education courses provided by professional associations
- seminars, education workshops or conferences connected to work.

Show these at **Other work-related expenses** in the **Deductions** section.

Depreciation and capital allowances tool

You can use the Depreciation and capital allowances tool to work out any deductible decline in value.

The tool can be accessed when you add your self-education expenses and

- **Category type** is 'Decline in value', or
- **Category type** is 'Car expenses' and **Calculation method** is 'Logbook'.

The following video shows you how to use the Depreciation and capital allowances tool.

Completing this section

To complete this section you will need written evidence. For more information about what is written evidence, see [Keeping your tax records](#).

We have pre-filled your tax return with work-related self-education expense information provided to us. Check for work-related self-education expenses that are not pre-filled and ensure you add them.

1. For each work-related self-education expense that has not been pre-filled in your tax return, select **Add**.
2. Select the **Self-education type** that best describes your circumstances at the time you incurred the expenses.
3. Select the **Category type** and enter your description.
 - For **General expenses, Decline in value, Repair expenses and Non-deductible expenses** enter your amount, or use the Depreciation and capital allowances tool to calculate your decline in value amount.
 - For **Car expenses** select the calculation method you wish to use.
 - If you select the 'Cents per kilometre' method, enter the number of business kilometres you travelled.
 - If you select the 'Logbook' method, enter the information into the corresponding fields. MyTax will calculate the total car

expenses.

If you have calculated the decline in value of your car, enter the amount without any reduction for personal use. MyTax will multiply the decline in value you enter by the percentage of business use.

If you used the Depreciation and capital allowances tool to work out the decline in value, the calculated amount will automatically exclude the personal use percentage. To display results from the tool you must select the logbook method.

4. Select **Save**.

myTax will work out the total amount you can claim for your work-related self-education expenses from the information you provide. In working out what you can claim, certain costs are reduced by \$250. For more information, see [Calculated total](#).

5. Select **Save and continue**.

Notes:

- you may want to work out your car expenses using different methods to see which gives you the largest deduction and then save the one that does. To work out the deduction you can claim at this section for car and travel expenses, see [Work-related car expenses](#) and [Work-related travel expenses](#)
- if you used the Depreciation and capital allowances tool, fields containing information from the tool cannot be directly adjusted in myTax. To make any adjustments to this information, or to add new assets to the tool, select **Work it out**.

Tax tip

To make working out your deductions easier next year, start keeping your records now. For more information, see [Keeping your tax records](#).

QC 55462

Calculated total

Find out how myTax works out the total amount you can claim for your work-related self-education expenses.

Last updated 28 June 2018

myTax works out the total amount you can claim for your work-related self-education expenses from the information you provide. If you would like to see how myTax works this out, use this worksheet.

The worksheet adds up your self-education expenses under the following categories because, in working out what you can claim, certain costs are reduced by \$250.

Worksheet

Row	Category type	Explanation	Amount
A	General expenses and Car expenses where Calculation method is 'Logbook'	General expenses that are deductible, including textbooks, stationery, student union fees, student services and amenities fees, course fees and public transport fares. Also includes car expenses (other than 'Decline in value' amounts) worked out under the 'Logbook' method.	\$
B	Decline in value	Deductions for the decline in value of depreciating assets used for self-education, including computers. Also includes 'Decline in value' amounts for car expenses worked out under the Logbook method.	\$
C	Repair expenses	Expenses for repairs to items of	\$

		equipment used for self-education.	
D	Car expenses where Calculation method is 'Cents per kilometre'	<p>Car expenses related to your self-education for which you are claiming deductions under the 'Cents per kilometre' method.</p> <p>If you have included deductions for the decline in value of or repairs to your car under Category type 'Decline in value' or 'Repair expenses', you cannot claim car expenses under this category.</p>	\$
E	Non-deductible expenses	<p>Self-education expenses that are not deductible, which are:</p> <ul style="list-style-type: none"> • private costs, including non-deductible travel and childcare costs, and • capital costs, like the purchase price of a desk or computer. <p>Do not include contributions you made under HECS-HELP or repayments under HELP, SFSS, SSL or TSL.</p>	\$

Step 1

If you had any row **A** expenses, go to step 2. Otherwise, read on.

Row	Calculation	Amount
F	Add rows B , C and D .	\$

The amount at row **F** is the total amount you can claim for your work-related self-education expenses.

Step 2

Row	Calculation	Amount
G	Add rows C , D and E .	\$

If the amount at row **G** is less than \$250, go to step 3. Otherwise, read on.

Row	Calculation	Amount
H	Add rows A , B , C and D .	\$

The amount at row **H** is the total amount you can claim for your work-related self-education expenses.

Step 3

Row	Calculation	Amount
I	Take the amount at row G away from \$250.	\$
J	Take the amount at row I away from your category A amount. If the result is zero or less, write 0	\$
K	Add rows B , C and D .	\$
L	Add rows K and J .	\$

The amount at row **L** is the total amount you can claim for your work-related self-education expenses.

QC 55462

Further information

Additional information on self-education expenses and guide to depreciating assets.

Last updated 28 June 2018

See also

- [Taxation Ruling TR 98/9](#) *Income tax: deductibility of self-education expenses incurred by an employee or a person in business.*
- [Guide to depreciating assets](#) about deductions for decline in value, balancing adjustments and immediate deductions for certain depreciating assets.

QC 55462

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).