




Retail industry workers – income and work-related deductions

Retail industry workers guide to income, allowances and claiming deductions for work-related expenses.

Last updated 22 May 2025

For a summary of common expenses, see [Retail industry worker \(PDF, 428KB\)](#) .

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.

Income and allowances

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

Last updated 22 May 2025

On this page

[Amounts you do and don't include](#)

[Allowances](#)

[Reimbursements](#)

Amounts you do and don't include

You must include all the income you receive as an employee in the retail industry 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 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, steel cap boots

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, working in the cold
- 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 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	Cold work allowance Recall 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	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

Conchita is a supermarket employee. When Conchita works in the dairy section of the supermarket she receives an allowance of 47c per hour from her employer.

At the end of the income year, the total allowance is shown on her income statement. Conchita must declare the allowance as income in her tax return.

Conchita can't claim a deduction. The allowance compensates her for working in unpleasant conditions. It is not to help

Conchita pay for any work-related expenses she might incur.

Example: allowance assessable, deduction allowable

Saul is a sales assistant at an electrical goods store. His employer requires him to wear a uniform consisting of a shirt with the company's name and logo embroidered on the pocket, black trousers and black shoes. The shirts are provided to Saul by his employer but he has to buy his trousers and shoes.

As Saul is responsible for laundering his uniform, Saul's employer pays him a laundry allowance. The allowance is shown on his income statement at the end of the income year.

Saul must include the laundry allowance as income in his tax return.

Saul can claim a deduction for the cost of laundering his uniform shirt. Saul can't claim a deduction for the cost of laundering his black pants as they are conventional everyday clothing.

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 isn't 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 them.

Find out about retail industry workers':

- Deductions for work expenses
- Record keeping for work expenses

Deductions for work expenses

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

Last updated 22 May 2025

For a summary of common expenses, see [Retail industry worker \(PDF, 428KB\)](#) [📄](#).

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 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 a retail industry worker:

- Retail industry expenses A–F
- Retail industry expenses G–O
- Retail industry expenses P–S
- Retail industry 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.

Retail industry expenses A–F



Details on retail industry employee expenses.

Retail industry expenses G–O



Details on retail industry employee expenses.

Retail industry expenses P–S



Details on retail industry employee expenses.

Retail industry expenses T–W



Details on retail industry employee expenses.

QC 51271

Retail industry expenses A–F

Details on retail industry employee expenses.

Last updated 22 May 2025

On this page

[Car expenses](#)

[Child care](#)

[Clothing and uniform expenses \(including footwear\)](#)

[Drivers licence](#)

[Entertainment and social functions](#)

[Fines and penalties](#)

[First aid courses](#)

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).

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 have shifting places of employment.

To be able 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, your decision to transport items home will be a matter of choice.

You are considered to have shifting place of work where you have no fixed place of work and you continually travel from one work site to another before returning home.

You can also claim a deduction for the cost of using your car when you drive:

- between separate jobs on the same day (provided neither of the workplaces is your home)– for example, travelling from your first job as a retail assistant directly to your second job as a waiter
- to and from an alternative workplace for the same employer on the same day – for example, driving between separate retail stores for the same employer
- from home directly to an alternative workplace – for example, travelling from home to conference centre to attend a work-related seminar.

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**. 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
- 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: travelling between different jobs on the same day

Olivia works part-time as a retail assistant at her local supermarket and as a waitress at a restaurant. On Mondays she completes her retail shift before driving directly to the restaurant to commence her waitressing shift.

Olivia can claim a deduction for the travel between one workplace (supermarket) to the other (restaurant). However, she can't claim a deduction for the travel between her home and the workplaces.

Olivia uses the myDeductions tool in the ATO app to record her trips in the digital logbook. This gives her an accurate record of the kilometres she travels in the financial year. She uploads these records to her tax return when she is ready to lodge.

Example: private travel to work

Kyon is a store manager. He drives to and from work each day. The cost of his travel is not deductible as it is a private expense. The expense is incurred to put Kyon in the position to earn his employment income.

Child care

You can't claim a deduction for the cost of **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, a plain white shirt and black pants worn by retail employees.

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 you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, clothing for working in extreme temperatures, or aprons 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, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing is 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.
- **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, footwear or protective clothing.

Example: conventional clothing

Matt works as a sales assistant in a clothing store. His employer requires him to wear clothes available in the store. Matt earns his income mostly from the activity of selling clothes.

Although he must wear clothing in accordance with his employer's requirements, this isn't sufficient to make the clothing deductible. Matt can't claim a deduction as the clothes are of a conventional nature and not part of a compulsory uniform.

Example: conventional clothes worn with a uniform

Rick works at a supermarket. He is required to buy and wear a shirt with the supermarket's logo embroidered on it. The employee guidelines include a requirement to wear black pants and closed black shoes, but don't specify any other qualities of those items.

Rick can claim a deduction for the cost of the shirts as they are a compulsory uniform, but he can't claim the cost of his pants or shoes. Even though his employer requires him to wear a specific colour, they aren't distinctive enough to make them part of his uniform. These are still 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.

Entertainment and social functions

You can't claim a deduction for the cost of any **entertainment, fundraising or social functions**. This applies even if they are compulsory or you discuss work matters at the event.

Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners
- attendance at sporting events as a spectator
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events do not have a direct connection to your income-producing activities.

You also can't claim the cost of travelling to and from functions.

Example: entertainment costs you can't claim

Rachael has just started working as a retail sales assistant with a makeup company. Her company has organised a social breakfast for all new employees to socialise and network with colleagues. Rachael pays for her transport costs to the breakfast, as well as food and drinks at the breakfast and is not reimbursed by her employer.

Rachael can't claim a deduction for the cost of attending the breakfast.

Fines and penalties

You can't claim a deduction for any **fines or penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties. For example, a fine you receive for speeding on your way to work.

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 retail industry worker expenses, see:

- Retail industry expenses G–O
- Retail industry expenses P–S
- Retail industry expenses T–W

QC 51271

Retail industry expenses G–O

Details on retail industry employee expenses.

Last updated 22 May 2025

On this page

[Glasses, contact lenses and anti-glare glasses](#)

[Grooming expenses](#)

[Laundry and maintenance](#)

[Meal and snack expenses](#)

[Newspapers and other news services, magazines and professional publications](#)

[Overtime meal expenses](#)

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 as 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 within the retail industry. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You 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 to be well groomed when at work.

All grooming expenses and 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 also includes laundromat and dry-cleaning expenses.

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

Example: laundry expenses

Jelani receives a uniform from her employer. She washes, dries and irons her uniforms as their own load of washing twice a

week. Jelani 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 = total number of claimable laundry loads

$$2 \times 48 \text{ weeks} = 96$$

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, Jelani isn't required to keep written evidence of her laundry expenses. However, if asked, she will still be required to explain how she calculated her claim.

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).

Newspapers and other news services, magazines and professional publications

The cost of newspapers, other news services and magazines are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, news service or magazine if you can show:

- a direct connection between your specific work duties and the content

- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim the portion related to your work-related use.

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 are generally required 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 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 work out your claim.

Example: deduction for overtime meal

Carl works at a sports shoe store. 20 times during the year Carl works overtime after completing his normal 8-hour shift. He

receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime which is less than the reasonable amount for the relevant income year. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$400. That is, $20 \text{ overtime shifts} \times \$20 = \$400$.

In his tax return, Carl includes the allowance as income and claims a deduction. He works out his deduction as:

$$\$15 \times 20 \text{ overtime shifts} = \$300.$$

That is the actual amount he spent on overtime meals multiplied by the number of overtime shifts.

As the amount Carl spent on his meals is less than the reasonable amount, Carl doesn't have to keep receipts. However, if asked, Carl will have to show that he spent the \$300 on overtime meals and how he worked out his 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 retail industry worker expenses, see:

- Retail industry expenses A–F
- Retail industry expenses P–S
- Retail industry expenses T–W

QC 51271

Retail industry expenses P–S

Details on retail industry employee expenses.

Last updated 22 May 2025

On this page

[Parking fees and tolls](#)

[Phone, data and internet expenses](#)

[Protective items and equipment](#)

[Self-education expenses](#)

[Seminars, conferences and training courses](#)

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 not deductible

Katie works as a sales assistant at a makeup store. She usually parks in the shopping centre and pays \$15 per day to park close to work.

Katie can't claim a deduction for parking at her regular place of work.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices.

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 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 travelling for work. This is because these are personal phone calls.

For more information, see:

- **Mobile phone, mobile internet and other devices**
- **Home phone and internet expenses**

Example: calculating phone expenses

George is the manager of a hardware store and uses his mobile phone to receive and make calls to his staff and his area manager about roster changes and leave. He's on a set plan of \$49 each month.

He receives an itemised account from his provider monthly, that includes details of his individual phone calls. At least once a year, George prints his account and highlights his work-related phone calls. He also notes on the account who he has phoned – for example his staff members or his area manager.

At the end of the income year, George works out he has made 300 phone calls and that 10% of his phone call costs are work-related. He applies that percentage to his monthly plan amount (\$49 a month).

George calculates his phone calls for work purposes as follows:

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

$30 \div 300 = 0.10$ (that is 10%)

George can claim 10% of the total bill of \$49 for each month for work purposes:

$\$49 \times 0.10 = \4.90

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

follows:

$$10.6 \text{ months} \times \$4.90 = \$51.94$$

Example: work and personal internet usage

Mary uses her computer and personal internet at home if she needs to rearrange her shifts or do some online training. Mary also uses her computer and the internet for private purposes.

Mary keeps a diary which shows 10% of her internet usage was for work-related activities and 90% was for private use. Her internet bill totalled \$1,200 for the year. Mary can claim:

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

If anyone else was accessing the internet connection, Mary needs to reduce her claim to account for their use.

Protective items and equipment

You can claim a deduction for the cost of **protective items, equipment and products** – for example, personal protective equipment such as gloves, face masks or sanitiser. You must use these items:

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to customers
- in direct connection to earning your employment income.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

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

Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment in the retail industry 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 for the self-education expense if at the time you incur the 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.

If you study at home, you may also be able to claim **work from home running expenses**, but not occupancy expenses

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 Loans (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: education not related to current employment

Jane is a shop assistant who would like to go into business for herself. She is doing a part-time course in Business Administration.

As the course isn't related to her current employment, she can't claim a deduction.

Example: course related to current employment

Billy is working as a sales assistant in a clothing outlet. Billy enrolls in a Certificate III in Retail which focuses on interpersonal skills related to engaging with customers, selling products and handling customer complaints and selling.

As the course will improve the skills and knowledge he requires to undertake his duties as a sales assistant, Billy can claim a deduction for the costs he incurs to complete the course.

Seminars, conferences and training courses

You can claim a deduction for the cost of **seminars, conferences and training courses** that relate to your work in the retail industry.

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: deduction for attending a conference

Reeta is a retail assistant at a popular clothing franchise. She attends a conference for her company to learn about the new stock they are receiving.

Reeta can claim a deduction for the cost of attending the conference as this is directly related to her work.

Example: work-related seminar and personal activities

Willow is a manager at a stationery shop. Each year she attends an interstate conference on effective management to discuss and share ideas with colleagues within her industry.

The conference goes for 5 days (Monday to Friday) and Willow's employer pays for her flights and the cost of attending the conference. They also pay her a travel allowance to cover the cost of her accommodation for Sunday night to Thursday night and meals while she is attending the conference.

The travel allowance is on Willow's income statement at the end of the income year. Willow must include the travel allowance as income in her tax return.

This year Willow gets permission from her employer to visit her family interstate for 1 day after the conference as the flights cost the same regardless of whether Willow returns on Friday night or Saturday night.

Willow can claim a deduction for the accommodation and meal expenses she incurs while attending the conference. However, Willow can't claim a deduction for her accommodation after the conference has finished or for the meals she incurs while visiting her family. These are private expenses.

Willow also can't claim a deduction for the cost of her flights or the conference because these are paid for by her employer.

For more retail industry worker expenses, see:

- Retail industry expenses A–F
- Retail industry expenses G–O
- Retail industry expenses T–W

QC 51271

Retail industry expenses T–W

Details on retail industry employee expenses.

Last updated 22 May 2025

On this page

[Taxi, ride-share, public transport and car hire](#)

[Travel expenses](#)

[Union and professional association fees](#)

[Vaccinations](#)

[Working from home expenses](#)

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 from your regular workplace to another work location.

You can't claim a deduction for transport expenses you incur to travel between home and your regular place work, these are private expenses.

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

Travel expenses

You can claim a deduction for **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, when you travel interstate to attend a work-related conference, seminar or 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.

You also can't claim a deduction if you are not required to sleep away from your home overnight in the course of performing your employment duties. For example, if you fly interstate for work and return home the same day, or you choose to sleep near your workplace rather than returning home.

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 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 on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner of Taxation'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: travel expense with allowance

Lorena is a manager at a regional women's wear franchise. One a month she travels to Perth to visit the head office for a meeting. Her employer pays for her flights and accommodation and provides a travel allowance which covers her meal expenses. If Lorena spends less than the reasonable amount on each of her

meals she isn't required to keep receipts. She can claim a deduction for the amount she has actually incurred the meal expense provided she has reported the allowance in her tax return.

Lorena can't claim a deduction for the cost of her flights and accommodation as these are paid for by her employer.

Example: travel expense without allowance

George works as a retail assistant. His manager requests that he flies to Sydney to meet with the regional manager. George pays for his flights, accommodation and meals himself. He does not receive a travel allowance from his employer.

George can claim a deduction for the expenses he incurs for his flights, accommodation and meals.

As George does not receive a travel allowance, he is required to get and keep written evidence of all his expenses for accommodation and meals. George will also need to keep written evidence of his expenses for the flights.

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.

Vaccinations

You can't claim a deduction for the cost of vaccinations such as the flu shot even if your employer requires you to have them for work. The expense relates to your personal health and is a private expense.

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, 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 records required for the method that 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 is your '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 retail industry worker expenses, see:

- Retail industry expenses A–F
- Retail industry expenses G–O
- Retail industry expenses P–S

Find out about retail industry workers:

- Income and allowances
- Record keeping for work expenses


QC 51271

Record keeping for work expenses

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

Last updated 22 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.

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 retail industry workers:

- 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.

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).