



## Memberships, accreditations, fees and commissions

Deductions for union fees, professional memberships, working with children check, agency fees and commissions.

### **Union fees subscriptions to associations and bargaining agents fees**

Deductions for union fees, subscriptions, business or professional associations and payment of a bargaining agent's fee.

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Deductions for the cost of a membership, accreditation or annual practising certificate you need to work in your field.

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Deductions for agency fees or commissions, and for wages you pay to someone who helps you earn your commission income.

## Election expenses



Deductions for the costs of contesting parliamentary and local government elections, and union elections.

QC 72170

# Union fees, subscriptions to associations and bargaining agents fees

Deductions for union fees, subscriptions, business or professional associations and payment of a bargaining agent's fee.

**Last updated** 8 June 2026

For the industry you work in, you can claim a deduction for:

- union fees
- subscriptions to trade, business or professional associations
- payment of a bargaining agent's fee to a union for negotiations on a new enterprise agreement or award with your existing employer.

You can only claim payments of levies to a strike fund where the fund's sole use is to maintain or improve the contributors' pay.

You can't claim a deduction for the payment of levies to a strike fund if the fund provides financial support to members who are in financial hardship during a period of industrial action. The levies are not incurred in earning your assessable income.

You can also claim up to \$42 per income year for the cost of each subscription you incur for membership of a trade, business or professional association that doesn't directly relate to earning your employment income.

Most unions and associations send their members a statement of the fees or subscriptions they pay.

### **Example: subscriptions**

Michael is an accountant and pays \$700 a year for membership of his professional accounting body. He is also studying actuarial science and decides to join that professional body as a student member, which costs \$200 per year.

Michael can claim a deduction for:

- the full amount of \$700 for the accounting body membership, because that relates to his employment
- \$42 of the actuarial professional membership, because it is not directly related to his employment.

QC 72171

## **Professional memberships and accreditations**

Deductions for the cost of a membership, accreditation or annual practising certificate you need to work in your field.

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You can claim a deduction for the cost of renewing an annual practising certificate, membership or accreditation if you need it to work in your field.

These include:

- trade licences for plumbers, electricians and carpenters
- crane, hoist and scaffolding licences for construction workers
- responsible service of alcohol and gaming licences for hospitality workers

- registration for nurses, teachers and doctors.

If you're required to have a practising certificate, professional membership or accreditation before you can be employed in an occupation, the initial cost of obtaining it isn't deductible. This is because you incurred the expense to enable you to start earning income from your employment, not during the course of earning your employment income. In some circumstances your deduction may be limited to \$42, see [Union fees, subscriptions to associations and bargaining agents fees](#).

To claim a deduction, the expense must be related to your current employment.

### **Example: renewing registration**

Brenden is a nurse and must renew his registration annually to continue working as a nurse. He can claim a deduction for the cost of renewing his registration each year. He incurs the expense in earning his employment income.

### **Example: obtaining certificate as a prerequisite to work**

Drew has finished his legal training and is preparing to start his career as a solicitor. To practise as a solicitor, Drew must apply to the Supreme Court of Queensland to be admitted as a lawyer, and then apply for a practising certificate. Until he is granted both, he can't practise law.

Drew isn't entitled to claim a deduction for the cost of his admission or practising certificate because he incurs these costs to start earning employment income. Once he is employed, he can deduct the cost of renewing his practising certificate each year, as it allows him to continue earning his employment income.

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## Working with children check

Deductions for the cost of a working with children check if you currently work with children.

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### When you can claim a working with children check

You can claim a deduction for the cost of a working with children check if you are:

- an existing employee and need to either obtain or renew a suitability notice to continue to earn assessable income in your position
- a new employee and your recent employment income is from continuous employment in a child-related field.

#### **Example: new teacher previously employed in child-related employment**

Freda receives most of her income in the child-related employment field. For years she has worked at a range of schools as a teacher, employed under a series of temporary contracts. Her last contract ended in March, and she accepted another contract at a different school in May of the same year.

The principal of the new school is required to apply for a suitability notice for Freda so that she can start the contract. Freda pays the application fee for the suitability notice to work with children.

Freda can claim the cost of the application as a deduction. Although she is a new employee at this particular school, she has been continuously employed in the child-related employment field and the expense is necessary to her employment.

## When you can't claim a working with children check

If you're a new employee, you can't claim a deduction for the cost of getting an initial working with children check unless you've recently been working in a child-related employment field.

### **Example: cleaner not previously in child-related employment**

Catrina was once employed as a cleaner in a school. However, she has not worked in child-related employment for an extended period, and her suitability notice to work with children has expired. During this time she works as an office cleaner.

Catrina accepts a new position as a cleaner with a school. The principal of the school applies for a suitability notice for her. Katrina pays the application fee.

Catrina can't claim a deduction for the fee. Although her previous employment was child-related, the time elapsed, and the fact that she has since had jobs in other fields of employment, removes the connection between the expense and her income.

She needs the notice to allow her to re-enter the field of child-related employment as a new employee, rather than to preserve the continuity of existing income.

For more information for Queensland school employees, see [CR 2001/38](#) *Income tax: The deductibility for Queensland school employees of the cost of obtaining a suitability notice for working with children.*

# Agency fees, commissions and wages you pay

Deductions for agency fees or commissions, and for wages you pay to someone who helps you earn your commission income.

**Last updated** 8 June 2026

## Agents and agency fees

Agents include talent agents, employment agents, recruitment agents, modelling agents and booking agents.

You can't claim a deduction for the upfront costs of joining or using the services of an employment and recruitment agency or an agent to get work. This is because the expense is incurred before you start earning income from your employment.

If your employment contract allows for renegotiation, review or extension of the contract, any costs of doing so will be an allowable deduction. These expenses are incurred in earning your employment income.

### **Example: agent fees**

Zahra joins an acting agency to help further her career. She pays a setup fee as part of joining the agency. Zahra is offered a contract to be one of the leads in a TV series for one year, with a mutual option to extend the contract. The show turns out to be a success and her agency negotiates to extend the contract for another year.

Zahra can't claim a deduction for the cost of joining the agency as it enables her to get work. She can claim a deduction for the cost to renegotiate her contract as it is part of her employment activity.

## Commissions

If you pay an agency a commission for work you've gained, you can claim a deduction for the commission you actually incur. To claim the deduction, you must either pay the commission to the agency separately or the agency must deduct the commission from the fee you receive.

### **Example: agency commission**

Geoff is an employee agency nurse. He works one night at a hospital and is paid \$600. He pays a commission of \$48 to the agency.

Geoff declares the \$600 as income in his tax return and can claim a deduction for the \$48 commission. He incurs the cost of the commission in the course of earning his wages as an agency nurse.

## **Wages you pay**

If you're an employee earning commission-only income, you may be able to claim a deduction if you pay someone to provide services and assistance directly relating to your employment activities.

You need to show that:

- the arrangement is not a private arrangement
- hiring the person allows you to earn additional income from your employment activities.

### **Example: genuine support to earn additional income**

Claire is employed as a regional wine sales executive and works on a commission-only basis. She hires Jake as an administration support person for 4 hours a day, 5 days a week.

Jake's duties are to:

- ensure Claire's sales orders are processed and sent to her customers

- book her appointments with clients
- undertake other administrative tasks.

Hiring Jake allows Claire to earn more income from selling wine, as she has more time to see potential customers and promote the product she is selling. Claire can claim a deduction for the cost of Jake's wages as there is a clear connection with her employment activity.

### **Example: private arrangement**

Pawel is an employee computer systems salesperson and works on a commission-only basis. He pays his son \$100 a week to answer the home phone when he isn't around.

Pawel doesn't expect his son to be at home at certain times and if his son doesn't answer the phone, it will divert to Pawel's mobile. He rarely gives his home phone number out to clients.

Pawel can't claim a deduction for the expense of paying his son as there is no connection between the expense and his employment activities.

If you are paying wages to a relative, the amount you can claim as a deduction is limited to what would be a reasonable payment for the service performed. A reasonable payment is the amount an employer would be expected to pay to an unrelated person who had similar skills and experience in the same role.

### **Example: overpayment**

Verity is an employee real estate agent on a commission-only basis. She pays her son \$50 an hour to deliver advertising leaflets in the region in which she operates. The market rate for such a service is \$21 an hour.

Verity can only claim a deduction of \$21 an hour for the wage expenses.

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## Election expenses

Deductions for the costs of contesting parliamentary and local government elections, and union elections.

**Last updated** 8 June 2026

### Parliamentary and local government elections

You can claim a deduction for expenses you incur as a candidate in contesting an election, provided the expense is the type you would incur to further your chances of being elected to a Parliament. This includes the candidate's costs to contest:

- state or territory elections
- federal elections.

You can also claim a deduction for expenses you incur in contesting a local government election for membership of a local governing body such as a city, town, municipal or shire council. Your deduction can't exceed \$1,000 for each election contested, even if you incur the expense in more than one income year.

You can't claim a deduction for entertainment expenses as election expenses unless you're either:

- providing entertainment that is available to the public generally
- buying food and drink for yourself while you are travelling overnight in the course of a campaign and the food and drink expenses are not incurred in entertaining another person.

If you claim a deduction for any election expense and you get a reimbursement, you must include the amount as income in your tax return.

For more information see, [TR 1999/10](#) *Income tax and fringe benefits tax: Members of Parliament - allowances, reimbursements, donations and gifts, benefits, deductions and recoupments.*

## **Union elections**

If you are a salaried, elected trade union official, you can't claim a deduction for contributions into a general fund for the election of trade union officials. The expense is not incurred in gaining your assessable income, but rather to assist in obtaining future employment for yourself and others.

For more information, see [TR 2000/7](#) *Income tax: subscriptions, joining fees, levies and contributions paid to associations by individuals.*

QC 72175

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