




IT professionals – income and work-related deductions

Information technology (IT) professionals guide to income, allowances and claiming deductions for work-related expenses.

Last updated 3 June 2024

For a summary of common expenses, see [IT professionals \(PDF, 393KB\)](#) .

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 12 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 during the income year as an IT professional 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 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, vehicle allowance

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, on call allowance
- 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 industry peculiarities	On call allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Vehicle allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate Health and safety representative	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

Mark is an employee computer programmer and he is the health and safety representative for his office. Mark's employer pays him an allowance for each week during the income year that he holds that position. The training Mark requires to be a health and safety representative is provided by his employer.

At the end of the income year, the allowance is on his income statement.

Mark must include the health and safety allowance as income in his tax return.

Mark can't claim a deduction, the allowance compensates Mark for his special skills and additional duties. It's not to cover any expenses he might incur.

Example: allowance assessable, deduction allowable

Bronwyn is a computer system repairer. During the income year, Bronwyn uses her own vehicle to travel:

- from her office to a training facility to attend training
- to attend clients' premises to work on their systems.

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 an allowance of \$256 for using her car for work ($320 \text{ kms} \times \$0.80 = \256).

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 travels 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 \$281.60. 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 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 IT professionals:


- Deductions for work expenses
- Record keeping for work expenses

QC 26103

Deductions for work expenses

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

Last updated 12 May 2025

For a summary of common expenses, see [IT professionals \(PDF, 393KB\)](#) .

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 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 an IT professional:

- [IT professionals expenses A–F](#)
- [IT professionals expenses G–P](#)
- [IT professionals expenses R–S](#)
- [IT professionals 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.

IT professionals expenses A–F



Details on claiming common IT professional expenses.

IT professionals expenses G–P



Details on claiming common IT professional expenses.

IT professionals expenses R–S



Details on claiming common IT professional expenses.

IT professionals expenses T–W



Details on claiming common IT professional expenses.

QC 26103

IT professionals expenses A–F

Details on claiming common IT professional expenses.

Last updated 12 May 2025

On this page

[Car expenses](#)

[Child care](#)

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

[Drivers licence](#)

[Entertainment and social functions](#)

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 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 places of employment 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:

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, you travel from the office you work in as a software developer to your second job as university lecturer
- to and from an alternative workplace for the same employer on the same day – for example, a computer repairer who travels to multiple call outs per day
- from home directly to an alternative workplace – for example, travelling from home directly to a clients' office to install computer software.

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 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: travel between workplaces

Blake is an ICT manager at a major telecommunications company in the city. In his job he must consult with clients about current communication systems to establish any enhancements required. He uses his own car to travel to these meetings and goes directly home after the meetings because they finish late.

Blake can claim the cost of travelling from his city office to his client meetings and the cost of travelling from the meetings to his home. He can't claim travel between his home and regular workplace in the city as this is private travel.

Example: shifting places of work

Helen is a software installer and support officer. Helen's employer offers an installation service and ongoing support when they sell their software to a client. At the start of each working day, Helen's employer emails her a list of clients that she needs to visit.

Helen can claim a deduction for car expenses she incurs when travelling:

- from her home to the first client
- between clients' premises
- from the last client to her home.

Helen's travel between home and work each day is deductible because Helen has shifting places of work.

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.

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 office workers.

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, cleaning aprons, non-slip shoes or smocks worn to stop you coming into contact with harmful substances. 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 that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's checkered 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.

Example: claiming clothing expenses

Danielle is an IT manager with a large company. She wears a black shirt with the company monogram supplied by her employer. It's compulsory for her to wear the shirt at work. Only employees of the company wear this shirt and it isn't available for the general public to buy.

Danielle's trousers, skirts and shoes are items of ordinary, everyday clothing.

Danielle's employer supplies the shirt, therefore she can't claim a deduction for the cost of the shirt. However, if Danielle had to buy the shirt she could claim a deduction for the cost of it because it's a compulsory uniform.

As Danielle's trousers, skirts and shoes are of a conventional nature, Danielle can't claim for the cost of buying these. These are private expenses.

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 work duties.

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

Example: entertainment costs

Rachael attends a social breakfast organised by an IT professional association. The breakfasts held are every other month to encourage IT professionals to meet socially with colleagues.

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

For more IT professional expenses, see:

- IT professionals expenses G–P
- IT professionals expenses R–S
- IT professionals expenses T–W

QC 26103

IT professionals expenses G–P

Details on claiming common IT professional expenses.

On this page

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

[Insurance of tools and equipment](#)

[Laundry and maintenance](#)

[Meal and snack expenses](#)

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

[Overtime meal expenses](#)

[Parking fees and tolls](#)

[Phone, data and internet 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. 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. 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.

Example: deduction for safety glasses

Daisy is a computer system repairer. Occasionally repairs require Daisy to solder faulty parts. When she does any soldering, Daisy uses safety glasses to protect her eyes.

Daisy can claim a deduction for the cost of safety glasses she wears when she is soldering faulty computer parts. The safety

glasses reduce the real and likely risk of injuring her eyes while she is working.

Insurance of tools and equipment

You can claim a deduction for the cost to insure your tools and equipment to the extent that you use them for work-related purposes.

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: When you can claim a laundry deduction for compulsory uniform

Chloe is a data analyst for an IT company. Her employer provides staff with polo shirts with the company's name and logo on them. It is a requirement for Chloe to wear the polo shirt her employer provides with plain black pants or a skirt to work.

Chloe can claim a deduction for the cost of laundering her shirts.

Even though Chloe's employer requires her to wear black pants and skirts to work she can't claim a deduction for laundering these items. These items are conventional clothing and are not unique or distinctive to her employer.

Chloe works for 40 weeks of the income year and washes her polo shirts twice a week in a mixed load with other clothes.

Chloe calculates her laundry claim as follows:

$$2 \times 40 \text{ weeks} \times \$0.50 \text{ per load} = \$40$$

Example: No deduction for the laundry costs of conventional clothing

James works in the IT department of a bank. It is a requirement that he complies with dress standards and wears office attire while at work. James buys a number of collared shirts and long pants from a department store.

James can't claim the cost of buying or laundering of these items as they are conventional clothing and private in nature.

Meal and snack expenses

You can't claim 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 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 receive an overtime meal allowance, are claiming a deduction and spent:

- up to 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 and how you worked out your claim.

Example: deduction for overtime meal

Carl is a software developer. 30 times during the year Carl works overtime on the weekend to complete priority work. He receives an overtime meal break and an overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$600. That is, 30 overtime shifts × \$20.

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

$$\$15 \times 30 \text{ overtime shifts} = \$450$$

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 \$450 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?*

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. These are a private expense.

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

Example: parking fees

Spencer drives his own car to work each day and pays to park in the secure car park next to the IT company where he works.

Once a month Spencer drives his car to a training facility to complete mandatory training, required for his role as a cyber security officer. He pays for parking and his employer does not reimburse him.

Spencer can't claim the cost of parking near his regular place of work. However, Spencer can claim his parking at the training facility as he incurs the cost on a work-related trip.

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 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 travelling for work. This is because these 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

Mario uses his mobile phone for work purposes. He is on a set plan of \$49 a month.

He receives an itemised account from his phone provider each month including details of the phone calls he has made.

At least once a year, Mario prints out his account and highlights the work-related phone calls he made. He makes notes on his account for the first month about who he is phoning for work such as his manager, colleagues and his clients.

Out of the 300 phone calls he has made in a 4-week period, Mario works out that 120 (40%) of the phone calls are for work. He applies that percentage to his monthly plan amount (\$49 a month).

Mario calculates his phone calls for work purposes as follows:

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

$$120 \div 300 = 0.40 \text{ (that is 40\%)}$$

Mario can claim 40% of the total bill of \$49 for each month for work purposes, calculated as:

$$\$49 \times 0.40 = \$19.60$$

As Mario was only at work for 46 weeks of the year (10.6 months), he works out his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$19.60 = \$207.76$$

Example: work and private use

Sylvette uses her computer and personal internet account at home to work after hours, access her work emails and manage her appointments. Sylvette also uses her computer and the internet for private purposes. Sylvette's internet use diary showed 40% of her internet time was for work-related activities and 60% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.40 = \$480 \text{ as work-related internet use.}$$

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

For more IT professional expenses, see:

- IT professionals expenses A–F
- IT professionals expenses R–S
- IT professionals expenses T–W

QC 26103

IT professionals expenses R–S

Details on claiming common IT professional expenses.

Last updated 12 May 2025

On this page

[Removal and relocation expenses](#)

[Repairs to tools and equipment](#)

[Self-education expenses](#)

[Seminars, conferences and training courses](#)

Removal and relocation expenses

You can't claim a deduction for the cost to **transfer or relocate** to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

Example: relocating due to transfer

Caitlyn is an IT consultant in Sydney. She is temporarily transferred to a position in Newcastle for 2 years by her employer.

Caitlyn can't claim a deduction for her relocation costs, rent or other living expenses.

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 the work-related use.

Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment as an IT professional and at the time the expense is incurred 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 the self-education expense is incurred 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 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 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.

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

Example: self-education expenses

Peter is responsible for the maintenance of the existing infrastructure network for his employer's business. Part of his duties are to manage and mitigate cyber security risks.

Peter is studying a Graduate Certificate in Business Cyber Security.

As the study is being undertaken to improve the skills and knowledge that Peter requires to carry out his duties, Peter can claim a deduction for all of the costs associated with his course.

Example: no reimbursement for costs

Lei-shun is an information and security assurance manager. Lei-shun is enrolled in a full-fee paying place studying a Master of Information Technology (Professional). Lei-shun uses a FEE-HELP loan to pay the course fees.

As an information and security assurance manager, Lei-shun works in a team that ensures his employer's information systems and data are protected, develops security policies, manages security risks and ensures compliance with relevant regulations and standards.

As the university that offers the course is a long way from where Lei-shun lives, he completes the course online. However, he has to attend the university in person for 5 consecutive days each semester. It's likely he'll receive a promotion if he successfully obtains his degree.

Lei-shun doesn't receive a reimbursement for his expenses from his employer.

Lei-shun can claim a deduction for the fees he pays with the assistance of the FEE-HELP loan but he can't claim any repayments made to the loan. Lei-shun can also claim a deduction for the cost of travel to and from his place of education for 5 nights each semester. This includes the cost of his overnight accommodation, meals and incidentals.

Example: self-education expenses you can't claim

Louis is a computer science student. His studies focus on system analysis, software design and programming. Louis also works at the university laboratory installing computers.

Louis can't claim a deduction for the costs associated with his studies as his course and job are only generally related.

His work at the university laboratory only needs a low-level of computer knowledge that Louis had prior to his employment. The high-level professional skills Louis acquires from the course are well beyond the skills required for his current job. Louis is undertaking the course to get future employment.

Seminars, conferences and training courses

You can claim for the cost of **seminars, conferences and training courses** that relate to your work as an IT professional.

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: claiming conference expenses

Kostas, a systems engineer, attends a conference on cloud computing organised by a number of major computer companies. The conference is in another state from where Kostas lives and works.

The conference will allow Kostas to learn about new and emerging technology that he will use in his role. The cost of attending the conference is \$1,500 including entrance fees, travel to and from the conference, accommodation and meals.

Kostas can claim a deduction for the expenses he incurs for the conference. The course improves the skills and knowledge he requires for his role as a systems engineer.

Example: conference expenses

Vivian works for a multinational finance firm. Her duties include being responsible for the security and reliability of the operational infrastructure for all servers, networks, firewalls, voice systems and remote access services. Vivian attends a 6 day conference in Mauritius on associated security technologies to address privacy and consumer risks. A sight-seeing tour of the island is held on the final afternoon of the conference.

The conference will improve the skills and knowledge Vivian requires to carry out her duties.

As the main purpose of her trip is to attend the work-related conference, Vivian can claim a deduction for the total cost of the conference including airfares, accommodation and meals.

For more IT professional expenses, see:

- IT professionals expenses A–F
- IT professionals expenses G–P
- IT professionals expenses T–W

QC 26103

IT professionals expenses T–W

Details on claiming common IT professional expenses.

On this page

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

[Tools and equipment](#)

[Travel expenses](#)

[Union and professional association fees](#)

[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 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 an IT professional. For example, computer equipment and software. Software includes physical CDs, apps that you pay to download, and annual subscriptions to software services.

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 software is included as part of your purchase price for the computer system, you do not need to break up the costs to calculate the decline in value.

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 **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: decline in value deduction

Mateo works from home 2 days a week. He buys a computer which comes with the operating system already installed for \$2,000. He pays \$99 for an annual subscription for antivirus software that he needs for his work.

Mateo can claim a deduction for the decline in value of the computer and operating system. He can also claim a deduction for the cost of the anti-virus software (\$99) in the year he bought it.

If Matteo also uses the computer or software for personal use, he will need to apportion the decline in value and the software and claim a deduction only for the percentage of his work use.

Example: tools costing less than \$300

Robert is a computer technician. His employer supplies him with basic tools to complete his work. Robert purchases a multifunction screwdriver for \$50 to assist him to complete tasks and keeps his receipt. Robert leaves all his tools including the screwdriver at his workplace and doesn't take them home.

Robert can claim a deduction of \$50 for the purchase of the tool as he:

- incurs the expense
- it directly relates to his income-producing activities
- has a record to prove it.

Example: no deduction for tools

Jennifer is a computer technician. Her employer provides all the tools required to complete her work. If Jennifer requires any additional tools to aid her, it is policy for the company to supply it or provide a full reimbursement for the cost of the item.

Jennifer's employer reimburses her for the purchase of a screwdriver set which she uses to complete her duties.

Jennifer can't claim a deduction for buying the screwdriver set as she is reimbursed for the expense by her employer.

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 or to visit clients.

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.

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 worked 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 received 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: deduction for meals with no allowance

Peter is the lead designer of a new IT system for a large company based in Melbourne. Peter works in their Perth office and there is a requirement for him to attend monthly meetings to provide updates. Due to the distance between the two offices, Peter stays overnight in Melbourne before returning to Perth.

His employer pays for his flights and accommodation. Peter purchases his own meals in Melbourne and his employer doesn't pay him a meal allowance or reimburse him for the expense.

Peter can claim a deduction for the meal expenses he incurs during his work trip. He must keep receipts for all of his meal expenses because he did not receive a travel allowance from his employer.

He can't claim a deduction for the airfares and accommodation as he didn't incur the expense.

Example: no deduction for travel expenses

Christine is a technical support officer in an IT company based in Adelaide. Christine attends a 2 day training course on the topic

of Executive Leadership in the workforce in Sydney. It is not a requirement for Christine in her role to have specific leadership skills to perform her role nor is she an executive.

Christine's employer allows her to take annual leave to attend the course and doesn't pay for or reimburse any of the expenses to attend.

Christine can't claim a deduction for any of her expenses as it does not have a sufficient connection to her current role.

Example: reasonable allowance amount

Antoni travels from Adelaide to Mt Gambier for a job, he is away from home for 5 nights. His employer pays him a travel allowance of \$110 per night for accommodation, meals and incidental expenses. The allowance isn't shown on his income statement.

The travel allowance amount paid to Antoni is less than the reasonable allowance amount. Antoni spends all of the travel allowance on his travel expenses.

Antoni does not to include his allowance on his tax return because:

- it's not shown on his income statement
- it's less than the reasonable allowance amount
- he spends it all to cover his travel expenses.

This means Antoni can't claim a deduction for his travel expenses on his tax return.

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 to use.

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 the expense, 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).

You also can't claim a deduction for your working from home expenses if you are only carrying out minimal tasks, such as checking your shift times.

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*

For more IT professional expenses, see:

- IT professionals expenses A–F
- IT professionals expenses G–P
- IT professionals expenses R–S

Find out about IT professionals:

- Income and allowances
- Record keeping for work expenses

QC 26103

Record keeping for work expenses

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

Last updated 12 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 IT professionals:

- 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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