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## Work-related expenses

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

### Work-related car expenses

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

### Work-related travel expenses

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### Work-related clothing and laundry expenses

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### Other work-related expenses

QC 80077

# myTax 2023 Work-related car expenses

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

**Last updated** 1 June 2023

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## Things to know

Complete this section if you incurred car expenses as an employee for a car you owned, leased, or hired under a hire-purchase agreement.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that is not directly related to earning your income or that is private.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

You can choose to use either the cents per kilometre method or logbook method to work out your **car expense** deduction.

## You can claim

You can claim the cost of trips you undertake in the course of performing your work duties. This may also include **trips between your home and your workplace** if:

- you used your car because you had to carry bulky tools or equipment that are essential to perform your employment duties and could not leave at your workplace (for example, an extension ladder or cello)
- your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)
- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home).

Work-related car expenses also include the cost of trips:

- between 2 separate places of employment when you have a second job, providing one of those places is not your home
- from your normal workplace or your home to an alternative workplace that is not a regular workplace (for example, a client's premises) while you are on duty
- from an alternative workplace that is not a regular workplace back to your normal workplace or directly home.

Claim at this section any work-related car expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you received an **award transport payment** from your employer, you can claim a deduction for work-related car expenses these payments cover.

If you **no longer own or use your car** and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

If you use **someone else's car** for work purposes, you can't claim a deduction for expenses using the cents per kilometre method or the logbook method. However, you can claim a deduction for actual costs

you incur that relate to your work use of someone else's car at **Work-related travel expenses**.

For more information, see

- *Taxation Ruling TR 2021/1 Income tax: when are deductions allowed for employee's transport expenses?*
- *Taxation Ruling TR 95/34 Income tax: employees carrying out itinerant work - deductions, allowances and reimbursements for transport expenses*
- *Law Administration Practice Statement PS LA 1999/2 Calculating joint car expense deductions.*

## **Related pages**

### **Claiming deductions**

How to claim deductions in your return using myTax.

### **Records you need to keep**

Work out what format your records need to be in, how long to keep them and when you need them.

## **You can't claim**

You can't claim normal trips between your home and your workplace, even if:

- you did minor work-related tasks at home or between home and your workplace
- you travelled between your home and workplace more than once a day
- you were on call
- there was no public transport near work
- you worked outside normal business hours
- your home was a place where you ran your own business and you travelled directly to a place of employment where you worked for somebody else.

You can't claim a deduction for car expenses that:

- you pay for under a salary sacrifice or novated lease arrangement
- your employer reimburses you for.

Cars you use under a salary sacrifice or novated lease arrangement are usually on lease by your employer from a financing company. As you don't own or lease the car yourself under these arrangements, you will not be entitled to claim any deductions for using the car.

## Do not show at this section

Don't show the following at this section:

- Expenses relating to motorcycles and vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and panel vans, go to **Work-related travel expenses**.
- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**.
- For any balancing adjustment, show your
  - losses at **Other work-related expenses**
  - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Calculation methods

There are 2 methods you can use to work out your car expenses deduction:

- [cents per kilometre method](#)
- [logbook method](#)

You can use the one that gives you the largest deduction or is most convenient.

Both methods require you to know or estimate your work-related kilometres. Work-related kilometres are the kilometres you travelled in the car in the course of earning assessable income (includes work-related activities).

### Cents per kilometre method

- Your claim is based on a set rate for each work-related kilometre.

- You can claim a maximum of 5,000 work-related kilometres per car, per year.
- The rate is 78 cents per work-related kilometre.
- You don't need written evidence, but you need to be able to show how you worked out your work-related kilometres.

The cents per kilometre rate incorporates all expenses you incur for:

- decline in value
- registration
- insurance
- maintenance
- repairs
- fuel costs.

You can't add these expenses on top of the rate when calculating your deduction using the cents per kilometre method.

## Logbook method

- Your claim is based on the work-related use percentage of the expenses for the car.
- Your work-related use percentage is worked out by:
  - dividing the kilometres you travelled in the car for work during the year by the total kilometres travelled by the car during the year
  - then multiplying by 100.
- There is no limit on the work-related kilometres per car per year that can be claimed under this method
- You need a logbook and the odometer readings.
- Expenses include running costs and decline in value but not **capital costs**.
  - You can claim fuel and oil costs based on either:
    - your actual receipts

- an estimate of the expenses based on odometer records that show readings from the start and the end of the period you had the car during the year.
- You need written evidence for all other expenses for the car.

**Capital costs** include the purchase price of your car, the principal on any money borrowed to buy it and any improvement costs.

For more information about the logbook method, including what to record in your logbook and the logbook timeframe, see **Logbook method**.

### **Deductions for decline in value (depreciation)**

You can claim a deduction for the decline in value of the car only if:

- you use the logbook method
- you owned the car or hired it under a hire-purchase agreement.

If you leased a luxury car, see [Leased luxury cars](#).

Remember:

- the car starts to decline in value from the day you first use it, even if you don't begin using it for work until a later time
- you can claim a deduction only for the period in the year in which you used the car for work
- you must apportion your deduction to reflect the
  - period you owned the car
  - percentage that the asset was used for work purposes.
- you must have directly incurred the cost of the asset and it was not reimbursed.

For more information, see **Guide to depreciating assets**.

## **Completing this section**

You may need:

- written evidence for your car expenses (receipts or invoices)
- your car logbook and odometer records.

We pre-fill your tax return with work-related car expense information you uploaded from myDeductions. Check them and add any work-related car expenses that have not pre-filled.

To claim work-related car expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your return to show work-related car expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related car expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related car expenses** banner:

1. For each work-related car that has not been pre-filled, select **Add**.
2. Enter the description of the car (for example, registration, make or model).
3. Select the **Calculation method** you wish to use.  
If you qualify to use both methods, you can use the method that gives you the largest deduction or is most convenient. You can enter each in myTax to work this out. If you do, remember to delete the one you don't want to use.
4. If you select the 'Cents per kilometre' method, enter the number of work-related kilometres you travelled. Go to step 6.
5. If you select the 'Logbook' method enter the information into the corresponding fields. MyTax will calculate the total expenses.
  - If you have calculated the decline in value of your car, enter the amount without any reduction for personal use. MyTax will multiply the decline in value you enter by the percentage of work-related use.
  - The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any

deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related car expenses and select the 'Logbook' method.

If you used this tool, the calculated decline in value amount will automatically exclude the personal use percentage. To display results from the tool you must select the logbook method.

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

6. Select **Save**.

7. Select **Save and continue** when you have completed the **Deductions** section.

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

Media: You can claim

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>

You need to keep records for 5 years (in most cases) from the date you lodge your tax return.

Our myDeductions tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

## Leased luxury cars

If you leased a luxury car and wish to claim a deduction at this section, this information about luxury cars will help you.

A leased luxury car is a leased car that at the time the lease began had a market value of more than the 'car limit' that applied in the relevant income year.

You can claim a deduction for the decline in value of a leased luxury car (but not for other leased cars). The car can be new or second-hand. You must use the logbook method.

When claiming a deduction for decline in value, the initial value that you use for the car is the limit that applied in the income year in which the lease began. For more information, see [car cost limit for depreciation](#).

QC 72361

## myTax 2023 Work-related travel expenses

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

**Last updated** 1 June 2023

### On this page

Things to know

Completing this section

## Things to know

Complete this section if you incurred travel expenses in performing your work as an employee.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed

- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that is not directly related to earning your income or that is private.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

Work-related travel expenses include:

- public transport, air travel and taxi fares
- short-term car hire
- [accommodation, meal and incidental expenses](#) you incur while away overnight for work
- actual expenses such as petrol, repair and maintenance costs, that you incur to travel in a car that is owned or leased by someone else
- bridge and road tolls, and parking fees for
  - cars (don't claim these at 'Work-related car expenses')
  - motorcycles and vehicles with a carrying capacity of one tonne or more, or 9 or more passengers
- expenses for motorcycles and vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and panel vans.

## You can claim

You can claim the cost of trips you undertake while performing your work duties. This may also include **trips between your home and your workplace** if:

- you used the vehicle because you had to carry bulky tools or equipment that are essential to perform your employment duties and could not leave at your workplace (for example, an extension ladder or cello)
- your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)

- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home).

Work-related travel expenses also include the cost of trips:

- between 2 separate places of employment when you have a second job, providing one of those places is not your home
- from your normal workplace or your home to an alternative workplace that is not a regular workplace (for example, a client's premises) while you are on duty
- from an alternative workplace that is not a regular workplace back to your normal workplace or directly home.

If the travel was partly private, you can claim only the work-related part.

Claim at this section any work-related travel expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you received an **award transport payment** from your employer, you can claim a deduction for work-related transport expenses these payments cover.

If your employer provided a car for you or your relatives' exclusive use (including under a salary sacrifice arrangement) and you or your relatives were entitled to use it for non-work purposes:

- you can't claim a deduction for work-related expenses for operating the car even if the expenses relate directly to your work, such as
  - petrol
  - repairs
  - other maintenance
- you can claim expenses for a work-related use of the car, such as
  - parking
  - bridge and road tolls.

Parking at or travelling to a regular workplace is not ordinarily considered to be a work-related use of the car.

If you no longer own or use an item costing over \$300 (such as a ute or van with a carrying capacity of a tonne or more) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

## **Accommodation, meal and incidental expenses**

To claim accommodation, meal and incidental expenses, you must have incurred the expenses when you travelled and stayed away from your home overnight in the course of performing your work duties. You must also have paid the expenses yourself and not been reimbursed.

You cannot claim accommodation, meal and incidental expenses if the expenses were incurred because:

- you lived a long way from where you worked because of your personal circumstances
- there was a change to your regular place of work and you lived away from your usual residence to be closer to your new regular place of work (living away from home)
- you chose to sleep at or near your workplace rather than returning to your home between shifts.

**Travel expenses** includes information about records and evidence you need if you wish to claim accommodation, meal and incidental expenses you incurred when you travelled away overnight for work.

Your employer may have paid you a **travel allowance to cover travel allowance expenses** you incurred when you travelled away from home to perform your employment duties.

Receiving a travel allowance from your employer doesn't automatically mean you can claim a deduction. If you receive a travel allowance you will also need to consider if your deductible **travel allowance expenses are within the reasonable amounts**.

The Commissioner publishes the reasonable amounts each income year for your location and circumstances, see **Taxation Determination TD 2022/10** *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022–23 income year?*

The reasonable amounts are not amounts that you can automatically claim as a deduction. You can only claim a deduction for the deductible travel allowance expenses that you actually incurred.

For information on:

- travel deductions for employees, see
  - Taxation Ruling TR 2021/1 *Income tax: when are deductions allowed for employees' transport expenses?*
  - Taxation Ruling TR 2021/4 *Income tax and fringe benefits tax: employees: accommodation and food and drink expenses, travel allowances, and living-away-from-home allowances*
- shifting places of employment, see Taxation Ruling TR 95/34 *Income tax: employees carrying out itinerant work – deductions, allowances and reimbursements for transport expenses.*
- substantiation exceptions, Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses.*

### **Related page**

#### **Claiming deductions**

How to claim deductions in your return using myTax.

### **You can't claim**

You can't claim normal trips between your home and your workplace, even if:

- you did minor work-related tasks at home or between home and your workplace
- you travelled between your home and workplace more than once a day
- you were on call
- there was no public transport near work
- you worked outside normal business hours
- your home was a place where you ran your own business and you travelled directly to a place of employment where you worked for somebody else.

### **Do not show at this section**

Don't show the following at this section:

- Expenses (apart from bridge and road tolls, and parking fees) relating to a car you owned, leased or hired under a hire purchase agreement where the expense is **not** related to motorcycles and vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and panel vans, go to **Work-related car expenses**
- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**
- For any balancing adjustment, show your
  - losses at **Other work-related expenses**
  - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Completing this section

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

We pre-fill your tax return with work-related travel expense information you uploaded from myDeductions. Check them and add any work-related travel expenses that have not pre-filled.

To claim work-related travel expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your return to show work-related travel expenses, at **Personalise return** select:

- You had deductions you want to claim.
- Work-related expenses.

To claim your work-related travel expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related travel expenses** banner:

1. For each work-related travel expense not pre-filled in your tax return, select **Add** and

- enter **Your description**. To assist in record keeping, add a short description of your expense.
- enter the **Amount**.  
The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool in the **Deductions** section. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

2. Select **Save**.

3. Select **Save and continue** when you have completed the **Deductions** section.

You need to keep records for 5 years (in most cases) from the date you lodge your tax return.

Our myDeductions tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

QC 72364

## myTax 2023 Work-related clothing, laundry and dry-cleaning expenses

How to complete the work-related clothing, laundry and dry-cleaning expenses section of your return using myTax.

Last updated 1 June 2023

### On this page

Things to know

## Things to know

Complete this section if you incurred work-related clothing expenses such as:

- protective clothing
- uniforms
- occupation-specific clothing
- laundering and dry-cleaning of this clothing.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that is not directly related to earning your income or that is private.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

## You can claim

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

- a **non-compulsory uniform** your employer has registered with AusIndustry (check with your employer if you are not sure)
- a **compulsory uniform** that is either a set of clothing or a single item identifying you as an employee of an organisation
  - there must be a policy enforcing its use
  - this may include shoes, stockings, socks and jumpers if they are an essential part of a distinctive, compulsory uniform and the colour, style and type are specified in your employer's policy.

You can also claim the cost of:

- **occupation-specific clothing** which isn't every day in nature and distinctly identifies you as a person with a particular profession, trade or occupation (such as a chef's chequered pants or a judge's robe). If the clothing may be worn by several professions, it is not considered occupation-specific
- **protective clothing and footwear** that protects you from the risk of illness or injury or prevents damage to your ordinary clothes caused by your work or work environment. Items may include
  - fire-resistant clothing
  - sun protection clothing
  - safety-coloured vests
  - non-slip nurse's shoes
  - steel-capped boots
  - gloves
  - overalls
  - aprons
  - heavy duty shirts and trousers.

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

Claim at this section any work-related clothing expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you no longer own or use an item costing over \$300 (such as chemical protective clothing or biological hazard clothing) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

## **Related pages**

### **Claiming deductions**

How to claim deductions in your return using myTax.

### **Clothing, laundry and dry-cleaning expenses**

Costs you can claim when you buy, repair or launder occupation-specific, protective clothing and distinctive uniforms.

## You can't claim

You can't claim a deduction if your employer:

- buys, repairs, replaces or cleans your work clothing
- reimburses you for expenses you incur on or for work clothing.

You can't claim a deduction for the cost of buying, hiring, repairing or cleaning conventional clothing you bought to wear for work such as black trousers and a white shirt or suit, even if your employer says this is compulsory or you only wear it when you are at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, business attire worn by office workers or jeans or drill shirts worn by tradespeople.

## Do not show at this section

Don't show the following at this section:

- The cost of protective equipment, such as hard hats and safety glasses, go to **Other work-related expenses**.
- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement/*PAYG payment summary – foreign employment*, go to **Foreign employment**.
- For any balancing adjustment, show your
  - losses at **Other work-related expenses**
  - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Completing this section

You will need:

- receipts, invoices or other written evidence
- diary records of your laundry costs if
  - the amount of your laundry expenses claim is greater than \$150, and

- your total claim for work-related expenses exceeds \$300 – the \$300 does not include car and meal allowance, award transport payments allowance and travel allowance expenses.

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

We pre-fill your tax return with work-related clothing, laundry and dry-cleaning expense information you uploaded from myDeductions. Check them and add any work-related clothing, laundry and dry-cleaning expenses that have not pre-filled.

To claim work-related clothing, laundry and dry-cleaning expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your return to show work-related clothing, laundry and dry-cleaning expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related clothing, laundry and dry-cleaning expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related clothing, laundry and dry-cleaning expenses** banner:

1. For each work-related clothing, laundry and dry-cleaning expense not pre-filled in your tax return, select **Add**.
2. Select the **Clothing type** and enter the amount.  
The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool in the **Deductions** section. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.
3. Select **Save**.

4. Select **Save and continue** when you have completed the **Deductions** section.

You need to **keep records** for 5 years (in most cases) from the date you lodge your tax return.

Our myDeductions tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

QC 72362

## myTax 2023 Work-related self-education expenses

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

**Last updated** 1 June 2023

### On this page

Things to know

Completing this section

Further information

## Things to know

Complete this section to claim work-related self-education expenses that you incur to get a formal qualification from a school, college, university or other place of education.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income

- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that is not directly related to earning your income or that is private.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

## Changes in 2022–23

In previous years, the first \$250 of a prescribed course of education expense was not deductible. myTax would work out the total amount you could claim.

From 1 July 2022, the Australian Government has removed the exclusion of the first \$250 of deductions for prescribed courses of education.

MyTax will calculate your work-related self-education expenses for you, taking this law change into account.

## You can claim

To claim a deduction for self-education expenses, you must be able to show that there is a close connection between the course and your work activities at that time.

You can claim a deduction if either:

- the course maintained or improved a skill or specific knowledge required for your then current work activities
- you could show that the course was leading to, or was likely to lead to, increased income from your then current work activities.

You **can't** claim a deduction if either:

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

If you meet the conditions, you can claim the following self-education expenses:

- your expenses such as

- textbooks
  - stationery
  - student union fees
  - student services and amenities fees
  - course fees
  - the decline in value of your computer (apportioned depending on private use and use for self-education)
- accommodation and meals (where course requirements require you to be away from home overnight)
  - your tuition fees payable under
    - [FEE-HELP](#)
    - [VET Student Loans](#)
  - self-education expenses you paid with your [OS-HELP](#) loan
  - expenses for your travel in either direction between
    - your home and your place of education
    - your workplace and place of education.

**Note:** Only the first leg of the trip is deductible – if you went from home to your place of education and then to work, or the other way around.

Claim at this section any work-related self-education expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you no longer own or use an item costing over \$300, and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

For more information about:

- deductions for decline in value, balancing adjustments and immediate deductions for certain depreciating assets, see **Guide to**

## depreciating assets

- deductibility of self-education expenses included by an employee, see **Taxation Ruling TR 98/9** – *Income tax: deductibility of self-education expenses incurred by an employee or a person in business*.

## Related page

### Claiming deductions

How to claim deductions in your return using myTax.

## You can't claim

- Any deductions against government assistance payments, including Austudy, ABSTUDY and youth allowance.
- Course fees contributions you, or the Australian Government, make under HECS-HELP or repayments you make under the:
  - Higher Education Loan Program (HELP)
  - Vocational Education and Training Student Loan (VSL)
  - Student Financial Supplement Scheme (SFSS)
  - Student Startup Loan (SSL) or
  - Trade Support Loans Program (TSL).

## Do not show at this section

Don't show the following at this section:

- Formal education courses provided by professional associations, seminars, education workshops or conferences connected to work, go to **Other work-related expenses**
- Expenses you incurred in earning assessable foreign employment income that is **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**
- For any balancing adjustment, show your
  - losses at **Other work-related expenses**
  - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Completing this section

To complete this section, you will need **written evidence** to support your claims.

We pre-fill your tax return with work-related self-education expense information you uploaded from myDeductions. Check them and add any work-related self-education expenses that have not pre-filled.

To claim work-related self-education expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your return to show work-related self-education expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related self-education expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related self-education expenses** banner:

1. For each work-related self-education expense that has not been pre-filled in your tax return, select **Add**.
2. Select the **Self-education type** that best describes your reason for incurring self-education expenses.
3. From the [four categories](#), select the **Category type**, and
  - enter **Your description**. To assist in record keeping, add a short description of your expense.
  - for **General expenses** and **Repair expenses** enter your **Amount**.
  - for **Decline in value** enter your **Decline in value** or use the **Depreciation and capital allowances tool**.

The **Depreciation and capital allowances tool** can help you to work out any decline in value. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related self-education expenses and select 'Decline in value'.

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciating and capital allowances tool' link.

- for **Car expenses** select the **Calculation method** you wish to use.

If you qualify to use both methods, you can use whichever method gives you the largest deduction or is most convenient. You can enter each in myTax to work this out. If you do, remember to delete the one you don't want to use.

For more information on car expenses calculation methods, see **Work-related car expenses**.

- If you select the 'Cents per kilometre' method, enter the number of work-related kilometres you travelled.
- If you select the 'Logbook' method, enter the information into the corresponding fields. MyTax will calculate the total car expenses.

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

The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related self-education expenses and select the 'Logbook' method.

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

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

4. Select **Save** – myTax will work out the total amount you can claim.

5. Select **Save and continue** when you have completed the **Deductions** section.

**Watch:** This video shows how to use the Depreciation and capital allowances tool.

Media: You can claim

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>

You need to keep records for 5 years (in most cases) from the date you lodge your tax return.

Our myDeductions tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

## Further information

### Four categories

The following table shows 4 categories of expenses, the **Category type** from myTax and the types of self-education expenses to include in each.

### Self-education expense categories

Row	Category type	Category description
-----	---------------	----------------------

<b>A</b>	<b>General expenses</b> and <b>Car expenses (Logbook method)</b>	<p>Deductible general expenses including textbooks, stationery, student union fees, student services and amenities fees, course fees and public transport fares. (Don't include contributions you made under HECS-HELP or repayments under HELP, VSL, SFSS, SSL or TSL.)</p> <p>Includes car expenses (other than decline in value of a car) worked out under the 'Logbook' method related to your self-education.</p>
<b>B</b>	<b>Decline in value</b> and <b>Car expenses decline in value (Logbook method)</b>	<p>Deductions for the decline in value of depreciating assets used for self-education, including computers.</p> <p>Includes 'Decline in value' amounts for car expenses worked out under the Logbook method related to your self-education.</p>
<b>C</b>	<b>Repair expenses</b>	Expenses for repairs to items of equipment used for self-education.
<b>D</b>	<b>Car expenses</b> where Calculation method is <b>'Cents per kilometre'</b>	<p>Car expenses related to your self-education for which you are claiming deductions under the 'Cents per kilometre' method.</p> <p>If you have included deductions for the decline in value of or repairs to your car under <b>Category type</b> 'Decline in value' or 'Repair expenses', you can't claim car expenses under this category.</p>

## Glossary

FEE-HELP provides assistance to eligible fee-paying students, who are not supported by the Commonwealth, to pay tuition fees.

VET Student Loans provide assistance to eligible full-fee paying students doing vocational education and training (VET) accredited courses with an approved VET provider.

OS-HELP is a loan to cover expenses for eligible Commonwealth supported students who wish to study overseas towards their Australian higher education award.

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## myTax 2023 Other work-related expenses

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

**Last updated** 1 June 2023

### On this page

Things to know

Completing this section

## Things to know

Complete this section if you incurred any other work-related expenses as an employee and have not already claimed anywhere else on your tax return.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the **work-related portion** of an expense. You can't claim a deduction for any part of an expense that is not directly related to earning your income or that is private.

Where items you use for work cost:

- more than \$300 or is part of a set that together cost more than \$300 – claim a deduction for the cost over the life of the item (decline in value). See [Guide to depreciating assets](#)
- \$300 or less – claim an immediate deduction for the whole cost.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

## You can claim

Other work-related expenses include:

- union fees and subscriptions to trade, business or professional associations
- overtime meal expenses, provided that
  - you received a genuine overtime meal allowance from your employer that was paid under an industrial law, award or agreement  
(An amount for overtime meals that has been included as part of your normal salary and wages – for example, under a workplace agreement – is not an overtime meal allowance.)
  - you purchased and consumed a meal during your overtime
  - you have included the amount of the meal allowance as income at **Salary, wages, allowances, tips, bonuses, and**
  - if your claim was more than \$33.25 per meal, you have written evidence such as receipts that shows the cost of the meals.
- professional seminars, courses, conferences and workshops
- reference books, technical journals and trade magazines
- the work-related portion of tools and equipment and professional libraries – if items cost more than \$300, claim decline in value over the life of the item.

- the work-related portion of items that protect you from the risk of injury or illness posed by your work or your work environment, such as
  - hard hats, safety glasses, sunscreens
  - other **protective items**, such as face masks, that you buy because of COVID-19 and use at work where your employment duties require you to be at your place of work and bring you into close proximity to customers or clients.
  - but **not** protective clothing and footwear, which you claim at **Work-related clothing, laundry and dry-cleaning expenses**
- the work-related portion of the following costs
  - computers, laptops, printers or other office equipment – if items cost more than \$300, claim decline in value over the life of the item
  - interest on money borrowed to buy a computer
  - repair costs for the computer
  - the decline in value of the computer
  - internet access charges
  - phone calls
  - phone rental if you can show you were on call or were regularly required to phone your employer or clients while away from your workplace
  - furniture and fittings utilised as a result of working from home – if items cost more than \$300, claim decline in value over the life of the item
  - heating, cooling, lighting and cleaning costs incurred as a result of working from home
  - **COVID-19 test expenses.**

Claim at this section any work-related expenses incurred in earning assessable foreign employment income shown on an income

statement or *PAYG payment summary – foreign employment* provided you have not already claimed the expense at another section.

If you no longer own or use an item costing over \$300 and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

## Working from home expenses

In 2022–23, there are 2 methods you can choose to calculate your deduction for **working from home expenses** as long as you meet the working criteria and record keeping requirements:

- [revised fixed rate method](#) – 67 cents per hour worked from home – this rate covers the additional running expenses that you incurred as a result of working from home for:
  - energy expenses (electricity and/or gas)
  - internet and data expenses
  - mobile and/or home telephone expenses
  - stationery and computer consumables.

You do not need a separate home office or dedicated work area to use this method. The revised fixed rate method does not cover the decline in value of depreciating assets used for work.

- [actual cost method](#)

To work out your claim, use the [home office expenses calculator](#) .

### Revised fixed rate method

Claim a rate of 67 cents per hour for each hour you worked from home. The revised **fixed rate method** can be used by multiple people working from home in the same house.

You can choose to use this rate if you:

- worked from home to fulfil your employment duties and not just carrying out minimal tasks such as occasionally checking emails or taking calls
- incurred additional running expenses as a result of working from home

- kept all the relevant records.

The revised fixed rate method covers the following additional running expenses you incur from working at home:

- energy expenses (electricity and/or gas) for lighting, heating/cooling and to run electronic items used for work
- internet expenses
- mobile and/or home telephone expenses
- stationery and computer consumables.

You can't claim a separate deduction for any of these expenses if you use this method.

You can separately claim a deduction for the work-related portion of the decline in value of any depreciating assets that you used to work from home including office furniture, computers and laptops. You can also claim any other running expenses not covered by the rate per hour.

You don't need a dedicated work area or separate home office to use this method.

You must have a record of the actual number of hours you worked from home during the entire income year. This could be a timesheet, roster, a diary or any other document provided it is kept contemporaneously and records the hours you worked from home. If you did not keep records of the actual number of hours worked from home during the period from 1 July 2022 to 28 February 2023, you must have a representative record of the hours you worked from home during that period.

You must also have at least one record for each of the expenses you incurred that the rate per hour includes, for example, if you incurred electricity and internet expenses, keep one bill for each expense.

### **Actual cost method**

Claim the **actual work-related portion** of all your running expenses, which you need to calculate on a reasonable basis.

For more information, see

- **Practical Compliance Guideline PCG 2023/1** *Claiming a deduction for additional running expenses incurred while working from home* –

*ATO compliance approach.*

- *Taxation Ruling TR 93/30 Income tax: deductions for home office expenses*
- *Taxation Ruling TR 2003/16 Income tax: deductibility of protective items*
- *Taxation Ruling TR 2004/6 Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*
- *Law Administration Practice Statement PS LA 2001/6 Verification approaches for home office and electronic device expenses*
- *Law Administration Practice Statement PS LA 2005/7 Substantiating an individual's work-related expenses.*

### **Related page**

#### **Claiming deductions**

How to claim deductions in your return using myTax.

### **You can't claim**

You can't claim a deduction for:

- the cost of entertainment, fines and penalties
- private expenses, such as childcare expenses and fees paid to social clubs
- coffee, tea, milk and other general household items your employer may otherwise have provided you with at work
- costs related to children and their education including setting them up for online learning, teaching them at home or buying equipment such as iPads and desks
- the decline in value of items primarily for use in your employment if the item was provided to you by your employer, or some or all of the cost of the item was paid or reimbursed by your employer, and the benefit was exempt from fringe benefits tax. Items include laptops, portable printers, personal digital assistants, calculators, mobile phones, computer software, protective clothing, briefcases and tools of trade.

Generally, you can't claim a deduction for occupancy expenses such as rent, rates, mortgage interest and insurance.

## Do not show at this section

Do not show the following at this section:

- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**.
- Any balancing adjustment profit, go to **Other income**. Any balancing adjustment profit calculated in the Depreciation and capital allowances tool shows automatically at Other income.
- Expenses you incurred for protective clothing and footwear, go to **Work-related uniform, occupation specific or protective clothing**.

## Completing this section

You may need:

- statements from your bank, building society or credit union
- receipts, invoices or written evidence from your supplier or association
- other written evidence.

We:

- pre-fill your tax return with other work-related expense information you uploaded from myDeductions
- show your union and professional fees from the **Income statements and payment summaries** section.

Check them and add any other work-related expenses that have not pre-filled.

To claim other work-related expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your return to show other work-related expenses, at **Personalise return** select:

- You have deductions you want to claim
- Work-related expenses

To show your other work-related expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Other work-related expenses** banner:

1. For each other work-related expense not pre-filled in your tax return, select **Add**, and

- Enter **Your description**. To assist in record keeping, add a short description of your expense.

If you're claiming a deduction for working from home expenses, in your description include the method you used to calculate the deduction (either '**Fixed rate**' or '**Actual cost**').

If you're claiming a deduction for COVID-19 tests taken for work purposes, in your description include '**COVID-19 tests**'.

- Enter the **Amount**.

If you're using the fixed rate method to claim a deduction for working from home expenses, include the dollar amount (not the number of hours you are claiming for).

The **Depreciation and capital allowances tool** can help you to work out any decline in value. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your other work-related expenses.

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select 'Use the depreciation and capital allowances tool' link.

2. Select **Save**.

3. Select **Save and continue** when you have completed the **Deductions** section.

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

Media:Do not show at this section

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>

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