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Teachers and education professionals – income and work-related deductions

Teachers and education professionals guide to income, allowances and claiming deductions for work-related expenses.

Last updated 11 May 2026

For a summary of common expenses, see Teacher (PDF, 423KB).

Income and allowances

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

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Income and allowances

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

Last updated 11 May 2026

Amounts you do and don't include

You must include all the income you receive during the income year as a teacher or education professional in your tax return, which includes:

- salary and wages, including cash or bonus payments
- allowances
- compensation and insurance payments – for example, payments made under an income protection insurance policy to replace salary and wages.

Don't include as income any reimbursements you receive.

Your income statement or payment summary will show all your salary, wages and allowances for the income year.

Allowances

You must include all allowances your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount:

- to help you pay for a work expense – for example, car and vehicle expenses
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, living and working in a remote area
- 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 deductible 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 deductible work-related expenses, to claim a deduction you:

- must include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you receive.

Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

Allowance types, reason for the allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Leadership allowance Living and working in a remote area	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Car or vehicle allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

Mark is a secondary school teacher. Mark is the head of the Science department. He receives an annual allowance from his employer for having the added responsibility of being in charge of the department. At the end of the income year, the allowance is on his income statement.

Mark must include the amount of the allowance in his tax return. Mark can't claim a deduction for any expenses against the allowance because he has not incurred any deductible expenses.

The allowance compensates Mark for his special skills and additional duties. It is not to cover any expenses he might incur.

Example: allowance assessable, deductible allowance

Bronwyn is a TAFE teacher. During the income year, Bronwyn uses her own vehicle to travel from the TAFE she teaches at to an external venue where she takes students through practical aspects of the courses she teaches.

Bronwyn's employer pays her 90c per kilometre when she uses her car for work purposes. At the end of the year, her income statement shows she received a car allowance of $586.80 for using her car for work (652 kms × $0.90 = $586.80). 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 received as a deduction. Rather she must calculate the amount of the deduction based on 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 used her car to travel 652 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 2025–26 income year is 88c per kilometre.

Bronwyn claims a deduction of $573.76. Bronwyn calculates her deduction as 652 kms × $0.88. = $573.76.

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 is not an allowance.

If your employer reimburses you for the 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 teachers and education professionals:

- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

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

Last updated 11 May 2026

Claiming deductions

For a summary of common expenses, see Teacher (PDF, 423KB).

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 only claim a deduction for the work-related portion of the expense.

You can’t claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim as a teacher or education professional:

- Teacher and education professional expenses A–F
- Teacher and education professional expenses G–O
- Teacher and education professional expenses P–S
- Teacher and education professional 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.

Keeping records

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 registered tax agent at tax time to make lodging your tax return easier.

Other languages

A summary of common work-related deductions may be available in your language, go to other languages and to see if a summary is available.

Teacher and education professional expenses A–F

Details on claiming teacher and education professional expenses.

Teacher and education professional expenses G–O

Details on claiming teacher and education professional expenses.

Teacher and education professional expenses P–S

Details on claiming teacher and education professional expenses.

Teacher and education professional expenses T–W

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Teacher and education professional expenses A–F

Details on claiming teacher and education professional expenses.

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Bags and cases for work items

You can claim a deduction for a bag or case if you use it to carry items for work. Work items include laptops, tools, client briefs and protective gear but don't include private and domestic items like gym gear, food or a personal phone or tablet. Your job must require you to transport work items and the bag must be suitable for that purpose.

If the bag or case cost you $300 or less, and you use it for work only, you can claim an immediate deduction for the whole cost of the it in the year you buy it. If the bag or case cost more than $300, you can claim a deduction for its decline in value over the bag's or case's effective life.

If you use a bag or case to carry both work and private items, you need to apportion the expense between work-related and private use, and you can only claim the work-related portion.

Example: bag for work laptop and personal items

Fran is a secondary school teacher. Her employer has issued her with a laptop which is used by Fran to prepare lesson plans and to review her students' homework.

Fran buys a laptop bag for $55 and a large handbag for $400 to carry her lunch, mobile phone, wallet and other personal items she might need during the day. Occasionally she puts some documents she needs to take home to review in her handbag.

Fran can claim a deduction of $55 for the laptop bag. The laptop bag is designed to carry a work item (laptop) that Fran needs to transport to work each day.

Fran can't claim a deduction for the decline in value of her handbag. Although she occasionally takes work documents home in her handbag, it's not designed for the purpose of carrying documents and her work-related use is incidental to her personal use.

Books, journals and professional library

You can claim a deduction for the total cost of a publication you buy (including technical journals and reference books) if:

- it cost $300 or less
- you use the publication mainly for work-related purposes, that is more than half of the time for work purposes
- the publication isn't part of a set you start to hold in that income year where the total set costs more than $300
- the item isn't one of a number of identical or substantially identical items that together cost more than $300.

If you subscribe and pay for a publication in advance for more than one year, you must divide the cost equally over the whole subscription period.

You can claim the decline in value of your professional library over its effective life, if:

- each individual item cost more than $300
- the item is part of a set or a number of items that are identical or substantially identical which cost more than $300.

Example: claiming decline in value of an item that cost more than $300

Marie is an accounting lecturer. She buys an accounting book costing $350 to add to her professional library.

Marie can’t claim a deduction for the full cost of the book. This is because the total cost to be added to her professional library is more than $300. Instead, she must claim the decline in value of the book over the effective life of her professional library.

Example: claiming decline in value of a set

Paula is a university lecturer. During the income year she buys a series of 6 English literature books. Each book cost $65.

The books are designed so students move on to the next book only when they have successfully completed the previous one. The books are marketed as a set and are designed to be used together.

Paula can't claim an outright deduction for the full purchase price of any of these books because:

- each book forms part of a set, that she buys in the income year
- the total cost of the set was more than $300.

Instead, she must claim the decline in value on the books over the effective life of her professional library.

Car expenses

You can't claim a car expense 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
- must 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 have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another during your working day.

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, travelling from the school to a separate job as a waiter
- to and from an alternative workplace for the same employer on the same day – for example, if you drive some students to another school to compete in a debating competition

- from home directly to an alternative workplace – for example, travelling from home to the local swimming pool for the school swimming carnival
- to and from a sporting venue when transporting students.

To claim a deduction, you must keep records of your car use. You can choose between the cents per kilometre method or the logbook 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 evidence of all 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.

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.

When you claim a deduction for 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, decline in value or insurance costs.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle or similar vehicle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers (including the driver) or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you are not required to keep a logbook, it is the easiest way 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: using your car to transport students

Jeremy is employed as a science teacher at a high school. His duties not only include teaching science but also coaching the school's hockey team.

As part of his coaching duties, during the hockey season, Jeremy is required to collect several students when he travels from home to the field they are playing at each Saturday. He uses his own car to collect the students and transport them to the sporting field . After the match, he returns the players to their homes and continues his journey home.

Jeremy can claim a deduction for the cost of using his car for all of the trips, because he is travelling from home to an alternative place of work (the sporting venue).

Example: transporting equipment

Belinda is a drama teacher at a high school and each year she works with the students on the annual production as part of her

job. During terms 2 and 3, the school starts rehearsals for the production. On one day each week during these terms, Belinda carries bulky props and costumes, that she has been working on at home, to school for the rehearsals. There is no secure storage for the items at school.

Belinda can claim a deduction for the cost of travelling between her home and the school on the one day she carries the bulky items.

Belinda can't claim a deduction for the cost of travelling between her home and the school on the other 4 days in terms 2 and 3 or for any days during terms 1 and 4. This is because this travel is normal home to work travel and is private in nature.

Example: choosing to transport bulky equipment

Ramona takes her students' books home to mark rather than sitting in her office to mark them after school. Ramona can carry the books in a large carry bag.

Ramona can’t claim the costs of travelling between her home and the school each day. The books are not bulky and Ramona chooses to take them home every day. The travel is private travel between her regular place of employment and her home.

Example: travelling between 2 jobs

April travels directly from the school where she's a teacher to the TAFE college where she gives night lectures. She can claim a deduction for the travel expenses she incurs because she travels directly from one workplace to the other.

April uses the myDeductions tool in the ATO app to record her trips in the digital logbook so that she has an accurate record of the kilometres she travels in the income year. She uploads the

information from myDeductions to her tax return when she is ready to lodge.

Example: travelling from work to an alternative workplace that isn't a regular workplace then home

Wayne travels from his normal school to a regional administrative centre for a meeting. After the meeting, he travels directly home.

Wayne can claim a deduction for the expenses because he has travelled to an alternative workplace and then home. He incurs expenses for his travel from:

- the school and the regional administrative centre
- the regional administrative centre to his home

Wayne can't claim a deduction for the expenses he incurs for his travel from his home to school (his regular workplace). The cost of this travel is private.

Example: travelling from home to an alternative workplace that isn't a regular workplace then to work

Zareb travels from home to a marking centre to mark exams. He then travels to his normal school.

Zareb can claim a deduction for the expenses he incurs to travel from home to the marking centre and then to his normal school because the marking centre is an alternative workplace.

Zareb can't claim a deduction for the expenses he incurs to travel directly from his normal place of employment (the school) to his home. The cost of this travel is private.

Example: travel between home and work more than once a day

Amanda finishes work and returns home at the end of the school day. At 6:00 pm, she returns to school to hold parent-teacher meetings until 9:00 pm.

Amanda can't claim a deduction for her after-hours travel from her home to the school. It is a private expense.

Example: on call or relief teaching

Michael is a stand-by relief teacher who works at various schools. He is usually informed of which schools he'll be working at on short notice. The schools are located varying distances from his home. Each day, Michael travels to a single school and returns home each night.

Michael can't claim a deduction for travel between his home and the school he is relieving at. Even though Michael is on call, the expenses of travelling to the school are not expenses he incurs in the course of carrying out his duties. These expenses are also private.

Example: working outside normal business hours

Kyoko goes to work the week before the school term starts to prepare for her year 12 geography class.

Although Kyoko has travelled to work during her holidays, she can't claim a deduction for the travel expense she incurs. The

expenses are not expenses she incurs in the course of carrying out her duties and are private.

Example: salary sacrifice car under a novated lease

Amy is a university lecturer. Amy uses a salary sacrifice arrangement to get the use of a car under a novated lease. She uses the car to drive to the university every day as well as for some work-related travel – for example, when she needs to go another campus during her working day.

Even though Amy sometimes uses the car for work purposes, she can't claim any of the expenses that relate to running her car as it is on a salary sacrifice arrangement.

Child care, school fees and other education expenses

You can't claim a deduction for the cost of child care (including school holidays and before and after school care) when you're working. It's a private expense, and the expenses have no direct connection to earning your income.

You can't claim a deduction for the cost of educating your children (or any other students) including school fees, university fees and TAFE fees. You also can't claim other expenses you incur for your children's education, for example, the decline in value of iPads, laptops or desks, calculators, notebooks and pens. These are private expenses that are not connected with earning your employment income.

Clothing and uniform expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

You can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, business attire worn by teachers.

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 that has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, hats, sunglasses steel capped boots or aprons that protect conventional clothing. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- occupation-specific – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions. Teachers and education professionals generally don't wear occupation-specific clothing.
- 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: buying clothing to keep warm at work

To keep warm whilst supervising students in the playground, Tam buys a hoodie from a retail outlet in the school colours.

Tam can’t claim a deduction for the hoodie (regardless of the colour) as the need to keep warm is a personal requirement.

Example: protective footwear

Dan is a design and technology teacher at a secondary school. He teaches practical skills in a range of areas such as wood, metal, and electronics. As his classroom is set out like a workshop with heavy and dangerous tools, he wears enclosed steel-capped boots.

Dan is responsible for buying the footwear and incurs the initial cost. However, he is eligible for and submits a request to be reimbursed for the cost he has incurred through the Department for Education.

Dan can't claim a deduction for the cost of his protective footwear as he is reimbursed by his employer.

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.

You can claim a deduction for additional costs you incur to obtain a special licence or condition on your licence in order to perform your duties.

You can't claim a deduction if your employer pays for or reimburses you for the cost to obtain a special license or condition.

Example: drivers licence and heavy vehicle permit required for duties

Tina, an employee teacher, requires a drivers licence and a heavy vehicle permit to drive the school bus for excursions.

Tina can claim a deduction for cost of the heavy vehicle permit because it is directly related to her employment duties.

Tina can't claim a deduction for the cost of getting or renewing her drivers licence.

Excursions, school trips and camps

You can claim a deduction for costs incurred when taking students on excursions, camps, educational and sporting trips if these trips have an educational benefit related to the curriculum or extracurricular activities of the school.

For example, a science teacher, accompanying students on a camp to study the ecology of the rainforest.

Example: cost of school trip deductible

Benito is a teacher in Brisbane. Benito also coaches the school soccer team. He accompanies the soccer team to Rockhampton for the Queensland interschool competition. The soccer team is representing the school and Benito is attending as the coach.

Benito and the soccer team fly to Rockhampton and stay in camp like accommodation. Breakfast and dinner are provided as part of the cost of the camp accommodation but Benito and the students have to buy their own lunch.

Benito can claim a deduction for the cost of flying to Rockhampton, the camp accommodation and the cost of his lunch each day.

Example: overseas tour not deductible

Beverley is a high school history teacher. Beverley and her partner decide to take a tour of western Europe which visits some historical sites that Beverley covers in her classes.

Beverley can't claim a deduction for the cost of her trip to Europe. Although the tour visits some historical sites that Beverley teaches about, the work-related purpose of the trip is incidental to the private purpose of taking a holiday.

Fines and penalties

You can't claim a deduction for any fines or penalties whether they are incurred in connection with work, or for any reason. Fines may include parking and speeding fines or penalties. For example, a fine you receive for parking illegally outside your workplace.

First aid courses

You can claim a deduction for the cost of first aid training courses if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can’t claim a deduction if your employer pays for or reimburses you for the cost of the course.

Fitness expenses

You can’t claim gym and fitness expenses (such as skipping ropes, weights and other fitness equipment) even if you need to pass medical examinations and fitness tests to maintain your employment for your role. These are private expenses except in very limited circumstances.

You can claim a deduction for gym and fitness expenses if you require an extremely high level of fitness. This will be the case where strenuous physical activity is an essential and regular element of your work.

You can’t in any circumstances claim a deduction for expenses you incur to buy conventional clothing you use in the course of keeping fit.

This includes tracksuits, running or aerobic shoes, socks, sporting shirts or shorts.

Example: gym fees to keep fit

Hector is a physical education teacher. Hector joins his local gym and works out several days a week to keep himself fit.

Hector can't claim a deduction for the gym fees. Hector is not tested on his fitness and although keeping fit assists him in carrying out his duties, his job does not require strenuous physical activity.

For more teachers and education professionals' expenses, see:

- Teacher and education professional expenses G–O
- Teacher and education professional expenses P–S
- Teacher and education professional expenses T–W

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Teacher and education professional expenses G–O

Details on claiming teacher and education professional expenses.

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Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses, even if you need to wear them while working as these are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. 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: sunglasses worn while teaching

Dirk teaches maritime courses at TAFE. He spends around half of his time teaching outdoors.

Dirk buys a pair of good quality sunglasses with polarised lenses for $290 to protect his eyes from sun damage. He only wears the sunglasses when he is teaching outdoors.

Dirk can claim a deduction of $290 for his sunglasses.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if:

- you receive an allowance for grooming
- your employer expects you to be well groomed when at work.

All grooming expenses and products are private expenses.

Hiring equipment

You can claim the cost of hiring equipment that you use for carrying out your employment duties. However, if you also use the equipment you hire for private purposes, you can only claim a deduction for your work-related use.

Laundry and maintenance

You can't claim a deduction for the costs you incur for washing, drying, ironing or mending conventional clothing that is stained or damaged at work. For example, washing the clothes you wear to work to remove stains such as chalk, food or paint.

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, an apron)
- 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.

Licences, permits and cards

You can't claim the cost to get your initial licence, regulatory permit, cards or certificate to get a job. For example, a working with children's check card.

You can claim a deduction for costs you incur to get or renew your licence, regulatory permit, card or certificate to continue to perform your work duties. For example, if you need to have a working with children's check card to get your job, you can't claim the initial cost to get the card. However, you can claim the cost to renew the card while you still need it for that job.

Meal and snack expenses

You can't claim a deduction for the cost of food, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

- overtime meal expenses, but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (travel expenses).

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 the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you calculated your claim.

For more information, see TD 2025/4 *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 income year.*

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- Teacher and education professional expenses A–F
- Teacher and education professional expenses P–S
- Teacher and education professional expenses T–W

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Teacher and education professional expenses P–S

Details on claiming teacher and education professional expenses.

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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 your 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 for work-related travel

Regina is a TAFE lecturer. The course Regina teaches involves some outdoor activities at a location separate to the TAFE. When Regina travels from the TAFE to one of the outdoor activity locations, she has to pay for parking.

Regina's can claim a deduction for the parking expenses she incurs because the travel between Regina's regular workplace

(the TAFE) and the outdoor activity location (alternative work place) is work-related travel.

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 written evidence of the total amount you incurred for phone, data and internet and 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

Rita uses her mobile phone for work purposes. She is on a set mobile phone plan of $49 a month.

Rita receives an itemised account from her phone provider each month by email, which includes details of the individual phone calls she has made.

At least once a year, Rita prints out her account and highlights the work-related phone calls she has made. She makes notes on her account for the first month about who she is phoning for work – her employer, parents, and so on.

Out of the 300 phone calls she has made in a 4-week period, she works out that 45 (15%) of the individual phone call expenses are for work. She applies that to her monthly plan amount ($49 a month).

She works out her phone calls for work purposes as follows:

> Total work phone calls ÷ total number of phone calls = work use percentage for phone calls
>
> 45 ÷ 300 = 0.15 (that is 15%)

Rita can claim 15% of the total bill of $49 for each month for work purposes, that is:

> $49 × 0.15 = $7.35

Since Rita was only at work for 38 weeks (8.8 months) of the year, she calculates her work-related mobile phone expense deduction as follows:

> 8.8 months × $7.35 = $64.68

Example: computer used for private and personal use

Hannah uses her computer and personal internet account at home to access her work emails and to grade her year 12 students' English assignments. Hannah uses her computer and the internet for work and private purposes.

Hannah's internet use diary showed 10% of her internet time was for work-related activities and 90% was for private use. As her internet service provider charge for the year was $1,200 she can claim:

> $1,200 × 0.10 = $120 as work-related internet use

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

Protective items

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

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

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

You can't claim a deduction if your employer:

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

Example: protective item required for specific role

Chee is a chemistry teacher. To avoid the risk of getting harmful chemicals in his eyes and on his skin, Chee buys some to safety glasses and gloves to wear when he is helping students conduct experiments.

Chee can claim a deduction for the cost of the safety glasses and gloves.

Registration renewal fees

You can claim a deduction for the cost of renewing your teaching registration, if you need it in order to perform your work duties.

You can't claim the initial cost of applying for your teaching registration. You incur this expense to enable you to start employment, not while earning your income.

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

Carol is a primary school teacher in Brisbane. She transfers to a position at a Sunshine Coast primary school for 2 years.

Carol 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 your work-related use.

Self-education expenses

You can claim a deduction for self-education expenses if they directly relate to your employment as a teacher or education professional and at the time the expense was 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 the self-education expense if at the time the expense was 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 claim a deduction for depreciating assets that cost $300 or less or claim a deduction for the decline in value of any depreciating assets which cost more than $300 that you use for your work-related study.

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

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loan (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the HECS-HELP scheme are not deductible.

Example: self-education for a new job

Louis is a maths teacher at a secondary school. He is undertaking a Bachelor of business and commerce hoping to obtain employment as an accountant.

Louis can't claim a deduction for the cost of the degree because while the studies will improve his knowledge in a general way in his current employment, the primary purpose is to gain new employment as an accountant.

Example: education expenses you can't claim

Brianna, a university lecturer, was having difficulty coping with work due to stress. She attends a 4-week course in stress management. She attended the course after hours and paid for it herself.

Brianna can't claim a deduction for the cost of the course because it wasn't designed to maintain or increase the skill or specific knowledge required in her current position.

Seminars, conferences and training courses

You can claim for the cost of seminars, conferences and training courses that relate to your work as a teacher or education 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, then you can only claim the work-related portion.

Example: attending a work-related training course and having a holiday

Ravi is a primary school teacher in Brisbane. He attends a 2-day training course in Cairns about teaching students who learn in different ways. Ravi stays in Cairns for 5 days after the course for a holiday. Ravi pays for:

- his flights to Cairns
- his accommodation and meals while in Cairns
- the cost of the course.

Ravi can claim the full cost of the course as it is related to his employment as a primary school teacher. Ravi can also claim the cost of accommodation and meals for the 2 days he attends the training course.

As Ravi's trip to Cairns is for work-related and private purposes, Ravi can't claim the full cost of his flights to and from Cairns. As Ravi spends 2 days out of the 7 days he is in Cairns attending the course, he can claim 28% of the cost of his airfare.

Ravi can't claim the cost of his accommodation and meals while he is on holiday in Cairns.

Social functions

You can't claim the cost of attending staff dinners or other social functions.

Example: school formal ticket not deductible

Raymond is a high school teacher. He must attend the school formal as part of his duties. Raymond spends $95 on the ticket which covers the cost of a 3-course meal and a drink.

Raymond can't claim a deduction for the cost of the formal ticket ($95). The cost of entertainment by way of food and drink is not deductible.

Stationery

You can claim a deduction for the cost of logbooks, diaries, cardboard and pens that you use for work. For example, to record the behaviour of students or making learning materials to display in your classroom.

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

Student expenses

You can't claim a deduction for the cost of items you supply to students for their own needs, gifts purchased for students or meeting students' personal expenses. For example, paying for a student's lunch.

Example: gifts for students

Wanda is a primary school teacher. At the end of each school year, Wanda likes to purchase each of her students a small Christmas gift.

Wanda can't claim a deduction for the cost of the gifts. The expense is private.

Sunglasses, sunhats and sunscreens

You can claim a deduction for the work-related use of sunglasses, sunhats and sunscreen lotions if you:

- must work in the sun for extended periods
- use these items to protect you from the real and likely risk of illness or injury while at work.

For example, if you're the school sporting coach for track and field events, in addition to your teaching duties.

This includes prescription sunglasses and anti-glare glasses.

You can only claim a deduction for the work-related use of the products if you also wear them for private purposes.

Example: deduction available for sunscreen

Jackie, a teacher, buys a bottle of high protection sunscreen to wear once a week at the school sports afternoons held outdoors.

Jackie is required to attend to provide supervision. She also wears a sunhat and sunglasses to protect her from exposure to the sun. She doesn't wear that particular sunscreen at any other time.

Jackie can claim a deduction for the cost of the sunscreen, as well as the sunglasses and sunhat.

If Jackie uses the sunglasses and sunhat for private purposes, she will need to apportion her deduction for those items.

For more teachers and education professionals' expenses, see:

- Teacher and education professional expenses A–F
- Teacher and education professional expenses G–O
- Teacher and education professional expenses T–W

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Teacher and education professional expenses T–W

Details on claiming teacher and education professional expenses.

Last updated 11 May 2026

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 school to a local pool for the school swimming carnival.

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.

Teaching aids

You can claim a deduction for the cost of teaching aids used for work.

Teaching aids include:

- stickers, paints, stationery, posters, maps etc
- items used in cooking or sewing classes or science experiments
- prizes purchased to reward achievement and encourage students
- entrance fees for school excursions
- whistles and stopwatches (this doesn't include conventional watches with a stopwatch function) used by physical education teachers
- calculators.

Teaching aids you buy must be used as part of your teaching job. For example, a maths, physics or accounting teacher would use a calculator whereas a drama or English teacher would not. If you can use the teaching aid for both work and another purpose, you can only deduct a portion of the cost where you use the aid for work.

Tools and equipment

You can claim a deduction for tools and equipment if you use them to perform your duties as a teacher or education professional.

You can only claim a deduction for your 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 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 are supplied by your employer or a third party.

Example: laptop used for work

Maria is a university lecturer. She uses her laptop to access her University email account, for developing lesson plans and for reviewing students' work and assignments.

Maria only uses the laptop for work purposes. Maria has another computer which she and her family use for private purposes.

Maria can claim a deduction for the decline in value of the laptop over its effective life as she uses it to carry out her employment duties.

Travel expenses

You can claim a deduction for overnight 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, if you're required to travel interstate for 3 nights to attend a work-related conference, seminar or training course.

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 to 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 work out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all of the following apply:

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner of Taxation's reasonable amount (the reasonable amount is the amount we set each year for determining whether an exception from keeping written evidence applies for accommodation, meal and incidental expenses which are covered by a travel allowance)
- you spent the whole allowance on deductible accommodation, meal and incidental expenses (if applicable).

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't have to keep written evidence for other travel expenses if both of the following apply:

- you receive a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all your expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts. For example, show your work diary, that you received and correctly declared your travel allowance and bank statements.

Example: more and less than the reasonable amount

Melanie is a secondary school teacher in a Victorian country town. She must attend a teacher training course in Melbourne for 3 days as the schools requires.

Melanie receives a travel allowance covering the cost of meals, accommodation and incidental expenses. Her employer pays the airfares directly. The travel allowance is shown on her income statement.

Melanie paid $220 per night for her accommodation.

Melanie eats at the same places each day and spends:

- $25 for breakfast
- $20 for lunch
- $40 for dinner.
- $45 on incidentals.

The amount Melanie spends on accommodation and incidentals is higher than the reasonable amount but the amount she spends on meals is less than the reasonable amount.

Melanie can claim a deduction of $305 per day for accommodation and meals and $45 for incidentals while attending the course that is required by the school.

Melanie can't claim a deduction for the airfares as she doesn't pay for the cost of the airfares.

Because Melanie has spent more than the reasonable amount for accommodation and incidentals, she must keep written evidence. Evidence includes receipts, to support her total claim for accommodation and incidental expenses.

Example: less than the reasonable amount

Joe is a senior lecturer at a university in Queensland. The university requires Joe to travel to a university in Sydney to provide training for 5 days.

Joe's employer provides him with an allowance to cover the cost of his accommodation while he is in Sydney. The university paid for Joe's airfares.

Joe doesn't receive an allowance for meals or incidental expenses. The travel allowance for accommodation is shown on his income statement.

Joe paid $245 per night for his accommodation. The reasonable amount for accommodation for an employee on Joe's annual salary is $264.

Joe eats at the same places each day and spends:

- $29 for breakfast
- $35 for lunch
- $55 for dinner.

Because Joe has spent less than the reasonable amount on accommodation, he can claim a deduction for the $245 per night that he spends on accommodation.

> As Joe hasn't received an allowance to cover his meal expenses, he must keep receipts for all of his meal expenses.
>
> Joe can't claim a deduction for the airfares as he has not paid for the cost of the airfares.

For more information, see TD 2025/4 *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 income year.*

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement or payment summary as evidence of the amount you pay if it's shown on there.

Vaccinations

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

Working from home expenses

You can claim a deduction for the additional running expenses you incur as a direct result of working from home. Running expenses may include electricity, phone and internet expenses, and the decline in value of equipment or furniture. You must:

- use one of the methods set out by us to calculate your deduction
- keep the records required for the method you choose.

There are some expenses you can't claim a deduction for as an employee, including::

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- expenses your employer pays for or reimburses you for, including setting up your home office

- the decline in value of items provided to you by your employer – for example, a laptop or a phone.

Generally as an employee, you can’t claim occupancy expenses (rent, rates, mortgage interest and house insurance premiums), unless part of your home is a 'place of business'.

Example: lesson preparation and marking assessments at home

Moira is a primary school teacher. Once per week, Moira works at home after school hours preparing lesson plans for the following week. She also sets exams and marks assessments when necessary. Moira has a room in her home set aside as a study which also contains a desk and chair. Moira uses her employer provided laptop when she is working at home.

Moira can claim the cost of lighting, heating and cooling the study while she is working in the room. Moira can also claim the decline in value of the desk and chair she uses while working.

Moira must keep records of her electricity expenses, the purchase of her desk and chair along with records setting how she works out her deduction.

Example: room used by others used for work

Bill is a TAFE teacher who occasionally works from home. When he works at home, he sits in the lounge room with the rest of his family.

Bill can't claim a deduction for any additional running expenses because he doesn't incur any as a result of working from home.

The Home office expenses calculator helps you work out the amount you can claim as a deduction for home office expenses.

For more information, see:

- PS LA 2001/6 *Verification approaches for electronic device usage expenses*
- TR 93/30 *Income tax: deductions for home office expenses*
- PCG 2023/1 *Claiming a deduction for additional running expenses incurred while working from home - ATO compliance approach*

For more teacher and education professionals' expenses, see:

- Teacher and education professional expenses A–F
- Teacher and education professional expenses G–O
- Teacher and education professional expenses P–S

Find out about teacher and education professionals':

- Income and allowances
- Record keeping for work expenses

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Record keeping for work expenses

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

Last updated 11 May 2026

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, 331KB).

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 teachers and education professionals:

- Income and allowances
- Deductions for work expenses

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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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