



Cleaners – income and work-related deductions

Cleaners guide to income, allowances and claiming deductions for work-related expenses.

Last updated 13 May 2025

For a summary of common expenses, see [Cleaners \(PDF, 405KB\)](#) .

Income and allowances

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

Deductions for work expenses

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

Record keeping for work expenses

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses.

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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Amounts you do and don't include

You must include all the income you receive during the income year as a cleaner in your tax return, this includes:

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

Don't include as income any [reimbursements](#) you receive.

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

Allowances

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

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, tools and equipment

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, working in the cold
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for [Allowances not on your income statement](#).

Allowances not on your income statement or payment summary

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement or payment summary, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

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

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

Allowances and claiming a deduction

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

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

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Toilet cleaning allowance Cold work allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Uniform 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

Janelle works in a meat processing plant as a cleaner. Janelle's employer pays her an additional 55c per hour for each hour she spends cleaning an area that is kept at below 0 degrees Celsius.

At the end of the income year, Janelle's employer shows the total amount of the allowance on her income statement.

Janelle must include the allowance as income in her tax return.

Janelle can't claim a deduction because the allowance compensates her for working in certain conditions. It is not a

payment to cover deductible expenses.

Example: allowance assessable, deduction allowable

Benji works for a commercial cleaning company. Rather than provide each employee with cleaning equipment, Benji's employer provides them with a cleaning equipment allowance. The allowance is \$850 and is shown on Benji's income statement at the end of the income year.

During the 2024–25 income year, Benji's vacuum cleaner breaks down so he buys a new one. The cost of Benji's new vacuum cleaner is \$1,200.

Benji must declare the cleaning equipment allowance of \$850 as income in his 2024–25 tax return.

Benji can claim a deduction in his 2024–25 tax return for the decline in value of the vacuum cleaner over its effective life.

Benji uses the **depreciation and capital allowances tool** to work out the decline in value deduction for the 2024–25 income year.

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 expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for the expenses.

Find out about cleaners:


- **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.

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For a summary of common expenses, see [Cleaners \(PDF, 405KB\)](#) .

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 expenses must directly relate to earning your income.
3. You must have a record to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you can only claim a deduction for the work-related 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 cleaner:

- Cleaner expenses A–F
- Cleaner expenses G–O
- Cleaner expenses P–S
- Cleaner expenses T–V

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the **myDeductions** tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the **other languages'** homepage.
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Cleaner expenses A–F



Details on claiming common cleaner expenses.

Cleaner expenses G–O



Details on claiming common cleaner expenses.

Cleaner expenses P–S



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Cleaner expenses A–F

Details on claiming common cleaner expenses.

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Car expenses

You can't claim a **car expenses** deduction for normal trips between your home and regular place of work. These are private expenses, even if you:

- live a long way from your usual or regular workplace
- have to work outside normal business hours (for example, weekend or early morning shifts).

In limited circumstances, you can claim the cost of **trips between home and work**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that

- because of the size and weight, they are awkward to transport
- they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

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

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

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling from a cleaning job to your second job as a call centre operator
- to and from an alternative workplace for the same employer on the same day – for example, travelling from the cleaning supply depot to a client's home
- from home directly to an alternative workplace – for example, travelling from home to meet a client at their business premises which is not your regular work location.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method to work out your deduction if you:

- own the car
- lease the car (directly from the finance company)
- hire the car under a purchase agreement (with the car dealership or a finance company).

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as parking and tolls.

If you use the **logbook method**, you need to keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

If you use the **cents per kilometre method**, you can claim a **set rate** for each work-related kilometre travelled. The maximum number of kilometres you can claim under this method is 5,000. You must be able to show how you work out your kilometres and that they were work-related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

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

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

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although there is no requirement for you to keep a logbook, it is the easiest way to calculate your work-related use.

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: private travel to work

Tim works as a night cleaner at his local cinema. All the cleaning products and equipment are supplied by the cinema. Tim doesn't

need to take these with him to work. Tim drives his car to and from work.

Tim can't claim a deduction for his car expenses for the cost of these trips.

Example: transporting bulky equipment for work purposes

Marlin is a domestic house cleaner. Marlin drives his own car to each job. He must supply a vacuum, mop, bucket, broom and cleaning solutions. There is no secure storage for Marlin to store his equipment at the head office of his employer.

He travels from home to the head office each day to find out which homes he will be cleaning and then on to the various job locations.

Marlin can claim a deduction for his car expenses when travelling between home and his workplaces (including his employer's head office). This is because he transports bulky cleaning equipment by car to the different workplaces and there is no secure area to store the items at his workplace.

Marlin keeps a record of his car travel using the logbook method. He uses the myDeductions tool in the ATO app to create a digital logbook and record the kilometres travelled between each location.

Example: shifting places of employment

Hyun, an employee office cleaner, works at several different locations each day. He drives his own car directly from home to his first job.

Hyun can claim a deduction for his car expenses when travelling between home and his workplaces because he has shifting

places of employment.

Child care

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

Cleaning products

You can't claim a deduction where your employer provides the cleaning products or reimburses you for the expenses.

You can claim a deduction for the cost of cleaning products you buy solely for earning your income as an employee cleaner.

You can't claim cleaning products you buy for your personal use and if you use a product for work and private purposes, you can only claim the work-related portion as a deduction.

Clothing and uniforms (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, jeans, exercise pants and t-shirts.

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 of functions that you wear to protect yourself from specific risks of injury or illness at work. For example, cleaning aprons, non-slip shoes or smocks worn to stop you coming into contact with harmful substances. Conventional clothes you wear at work are not

regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.

- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- a **compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either:
 - you as an employee working for a particular employer
 - the products or services your employer provides
- a **non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

You can't claim a deduction if your employer buys, repairs or replaces your clothing, footwear or protective clothing.

Example: conventional clothing worn with a compulsory uniform

Mike is a cleaner at the local primary school. He has to buy and wear shirts with the cleaning company's logo on it. The employee guidelines include a requirement to wear black pants and closed shoes.

Mike can claim a deduction for the cost of the shirts as they're:

- distinctive items with the employer's logo
- compulsory for him to wear at work.

However, he can't claim the cost of buying his black pants or shoes as they're items of a conventional nature. Even though his employer requires him to wear a specific colour, they aren't distinctive enough to make them part of his uniform and are still conventional clothes.

Example: protective clothing

Ryan works on residential building sites as a construction cleaner. He wears cotton pants and cotton shirt to work every day. He wears them as they are comfortable to work in and, though they aren't very durable, they provide some protection.

Ryan wears them at work and never in his private time. He cannot claim a deduction for the expense of buying them, because the clothing only provides a small amount of protection from injury and is not a work uniform.

After a couple of weeks, Ryan notices his shirt and pants are getting ripped and exposing his body to potential harm when carrying sharp building material to the bin. Ryan decides to start wearing thick rubber gloves, a face mask and goggles to protect himself as well as heavy-duty abrasion-resistant work trousers.

Ryan can claim a deduction for these expenses as they are protecting him from specific risks of injury at work and have protective features and functions.

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.

Fines and penalties

You can't claim a deduction for any **fin**es or **penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties.

First aid courses

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

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

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

For more cleaner expenses, see:

- Cleaner expenses G–O
- Cleaner expenses P–S
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Cleaner expenses G–O

Details on claiming common cleaner 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. These are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real or likely risk of illness or injury while working as a cleaner. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You only claim a deduction for the work-related use of the item.

Example: prescription glasses and safety glasses worn while working

Ruby is an employee cleaner. Ruby is long-sighted so she needs to wear prescription glasses when she is cleaning so that she can see when surfaces are dirty and whether they have been cleaned properly. Ruby buys a pair of prescription glasses to use only when she is working.

As she also uses harsh cleaning chemicals, Ruby buys a pair of safety glasses to sit over her prescription glasses.

Ruby can't claim a deduction for her prescription glasses even though she only uses them at work. The expense is private.

Ruby can claim a deduction for the cost of the safety glasses because they are worn to protect her eyes from the risk of injury while she is carrying out her employment duties.

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 grime or dirt.

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.

Example: laundry expenses

Jelani is a commercial office cleaner. She receives a uniform from her employer. Jelani washes, dries and irons her uniforms twice a week. Jelani works 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × number of weeks = total number of claimable laundry loads

$$2 \times 48 = 96$$

Total number of claimable laundry loads × reasonable cost per load = total claim amount

$$96 \times \$1 = \$96$$

As her total claim for laundry expenses is under \$150, Jelani isn't required to keep written evidence of her laundry expenses.

However, if asked, she will still be required to explain how she calculated her claim.

Meal and snack expenses

You can't claim a deduction for the cost of **food, drink or snacks** you consume in the course of 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**).

Music streaming services, CDs, audio books or podcasts

You can't claim a deduction for music streaming services, CDs, audio books, podcasts or devices that you use while cleaning, even if they're used to keep you motivated or occupied at work. These items aren't essential to earning your income. They are private 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 not shown as a separate allowance on your income statement or payment summary.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount

you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

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

In all cases, you need to be able to show you spent the money and how you worked out your claim.

Example: deduction for overtime meal

Carl cleans holiday homes during summer. During peak season, Carl worked 20 overtime shifts, after completing his normal 8-hour shift. He receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$400.

$$20 \text{ overtime shifts} \times \$20 = \$400$$

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

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

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

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

For more cleaner expenses, see:

- Cleaner expenses A–F
- Cleaner expenses P–S
- Cleaner expenses T–V

Cleaner expenses P–S

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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 regular place of work. These are private expenses.

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

Example: parking expenses you can claim

Pam is a cleaner in a high-rise accommodation building in Melbourne. She works at several different locations each day and drives her own car between jobs. Pam pays for parking at the building and her employer does not reimburse her for this expense.

Pam keeps a copy of each parking receipt and can claim a deduction for the costs she incurs for parking expenses.

Phone, data and internet expenses

You can claim a deduction for the phone, data and internet costs if you use your own phone or electronic devices for work purposes.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you don't need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because these are personal phone calls.

If all or part of your work-related phone, data and internet expenses are incurred as a result of **working from home** and you use the **fixed rate method** to claim your working from home deductions, you can't claim a separate deduction for these expenses.

For more information, see:

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

Example: calculating phone expenses

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

He receives an itemised account from his phone provider each month that includes details of his individual phone calls.

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

Out of the 300 phone calls he has made in a 4-week period, Sebastian works out that 30 (10%) of the individual phone call expenses billed to him are for work. He applies that percentage to his monthly plan amount (\$49 a month).

Sebastian calculates his phone calls for work purposes as follows:

$$\text{Total work phone calls} \div \text{total number of phone calls} = \text{work use percentage for phone calls}$$
$$30 \div 300 = 0.10 \text{ (that is 10\%)}$$

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

$$\$49 \times 0.10 = \$4.90$$

Since Sebastian was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

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

Protective items

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

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to clients or customers 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 equipment required for a specific role

Will works as a cleaner at an airport. When cleaning the restrooms, he is required to wear safety glasses, a face mask and heavy-duty gloves to protect himself from germs and the cleaning chemicals he uses. If he doesn't wear them, he is at risk of injury or illness.

Will's employer doesn't provide these items.

There is connection between the expenses Will incurs on the safety items and the protection the items provide for him during his employment. He can therefore claim a deduction for the cost of the safety glasses, face mask and heavy-duty gloves.

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 cleaner 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 at the time you incur the self-education expense it either:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment
- enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as **course or tuition fees**, student and amenities fees, textbooks, academic journals and stationery expenses. You can 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 Loans (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

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

Example: working to support study rather than studying to increase skills

Trung is employed as a part-time cleaner. This work supports him while he is studying for a Bachelor of Nursing. Once he completes his degree, Trung will be able to work as a registered nurse.

Trung can't claim his study expenses as a deduction because he is:

- working to support his study
- not studying to increase his skills, knowledge or income from his work activities as a cleaner.

Seminars, conferences and training courses

You can claim for the cost of seminars, conferences and training courses that relate to your work as a cleaner.

The costs you can claim includes fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course you can only claim the work-related portion. For example, you add a holiday of one week to a training course that runs for one week.

Example: work-related workshop

Gary, a cleaner, attends a work-related workshop on effective systems for keeping homes clean and healthy costing \$650. Gary pays for the cost of the workshop and is not reimbursed by his employer.

As the workshop is work-related, Gary can deduct the total cost of the workshop.

Gary gets a receipt for the workshop when he pays. He takes a photo of the receipt and uploads the photo to the myDeductions tool in the ATO app. Gary knows this information will be available to upload to his tax return at the end of the income year.

For more cleaner expenses, see:

- [Cleaner expenses A–F](#)
- [Cleaner expenses G–O](#)
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Taxi, ride-share, public transport and car hire

You can claim a deduction for transport costs if you travel in the course of performing your work. For example, taking a taxi from your

regular workplace to another work location.

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

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

Tools and equipment

You can claim a deduction for **tools and equipment** if you use them to perform your duties as a cleaner. For example, a vacuum or steam cleaner.

You can only claim a deduction for the work-related use of the item.

If the tool or equipment cost you \$300 or less, you can claim a deduction for it in the year you buy it, if:

- you use it mainly to produce non-business assessable income
- it's not part of a set that together cost more than \$300.
- it's not identical, or substantially identical to, other items that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value), if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300.
- is identical, or substantially identical to, other items that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of **repairs to tools and equipment** that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third party supplies for use.

Example: claiming proportion of depreciation

Marlin is an employee domestic house cleaner. He buys a vacuum for \$600 to take to clients' properties for his cleaning jobs. Marlin's employer doesn't provide the cleaning equipment to his employees.

As Marlin owns the vacuum, he also uses the vacuum to clean his family home fortnightly.

Marlin can claim a deduction for the cost of the vacuum. As it cost more than \$300, he will need to claim a deduction for its decline in value over its effective life.

He will also have to apportion the decline in value amount based on his work use as he uses the vacuum fortnightly in his own home. Marlin uses the Depreciation and capital allowances tool to calculate his deduction.

Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, 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 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 need 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 your deduction is for more than the Commissioner's reasonable amount you need to keep written evidence for all your expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you're 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.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement 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 to protect you from the risk of infectious diseases in the workplace – for example, the flu vaccination. The cost of vaccinations is a personal medical expense and is private.

Example: tetanus vaccination

Roy is an employee cleaner. His duties require him to clean commercial building sites. While cleaning on sites, Roys often cuts himself on dirty building materials so he keeps his tetanus shots up to date.

Roy can't claim a deduction for the cost of visiting his doctor to get a tetanus booster shot. The expense is private.

For more cleaner expenses, see:

- Cleaner expenses A–F
- Cleaner expenses G–O
- Cleaner expenses P–S

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Record keeping for work expenses

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses.

Last updated 13 May 2025

To claim a deduction, you need to get and keep records to prove you incurred the expense. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 999KB\)](#) [↓](#).

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

Your records 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 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 cleaners:

- Income and allowances
- Deductions for work expenses

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