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# Agricultural workers – income and work-related deductions

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

**Last updated** 11 May 2026

For a summary of common expenses, see [Agricultural workers deductions \(PDF, 456KB\)](#) .

## Income and allowances

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

## Deductions for work expenses

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

## Record keeping for work expenses

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

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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.

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### Amounts you do and don't include

You must include all the income you receive during the income year as an employee in the agricultural industry in your tax return, this includes:

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

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

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

### Allowances

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

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

- to help you pay for a work expense – for example, tools and equipment
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, handling pesticides

- 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 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**

<b>Reason for allowance</b>	<b>Example of allowance type</b>	<b>Deduction (Yes or No)</b>
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous or industry peculiarities</b>	Handling pesticides  Remote area allowance	No These allowances don't help you pay for deductible work-related expenses.
<b>An amount for certain expenses</b>	Tool and equipment allowance  Laundry allowance  Overtime meal allowance	Yes If you incur deductible expenses.
<b>An amount for special skills</b>	A first aid certificate  Health and safety representative allowance	Yes If you incur deductible expenses.

**Example: allowance for dangerous working conditions**

Mario is a farm hand on a produce farm. Mario's role requires him to spray weeds around the produce trees. Mario's employer pays him an allowance of \$1.35 per hour for the time he spends using pesticides.

At the end of the income year, Mario's employer shows the allowance on his income statement.

Mario must include the allowance as income in his tax return.

Mario can't claim a deduction because he doesn't incur any expenses. The allowance compensates Mario for an aspect of his work that is dangerous. It's not to help him pay for deductible work-related expenses.

### **Example: allowance assessable, deduction allowed**

Bronwyn is a farm manager. Her employer owns a farm on 50 acres of land. During the income year, Bronwyn uses her own car to transport herself and the other farm workers to different areas of the farm. Bronwyn's employer pays her 95 cents per kilometre when she uses her car for work purposes.

At the end of the year, her income statement shows she receives an allowance of \$4,004.25 for using her car for work (4,215 kms × \$0.95 = \$4,004.25).

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. 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 4,215 kilometres 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 88 cents per kilometre.

Bronwyn claims a deduction of \$3,709.20. Bronwyn calculates her deduction as 4,215 kms × \$0.88 = \$3,709.20.

# 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 them.

Find out about agricultural workers':

- [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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## Claiming deductions

For a summary of common expenses, see [Agricultural workers deductions \(PDF, 456KB\)](#) .

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 an agricultural worker:

- [Agriculture industry expenses A-F](#)
- [Agriculture industry expenses G-O](#)
- [Agriculture industry expenses P-S](#)
- [Agriculture industry expenses T-W](#)

To help you work out if you can and can't claim a deduction, and the records you need, for expenses not covered in this guide and for more information and examples on expenses that are covered, 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.

## **Agriculture industry expenses A–F**



Details on claiming agricultural worker expenses.

## **Agriculture industry expenses G–O**



Details on claiming agricultural worker expenses.

## **Agriculture industry expenses P–S**



Details on claiming agricultural worker expenses.

## **Agriculture industry expenses T–W**



Details on claiming agricultural worker expenses.

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# **Agriculture industry expenses A–F**

Details on claiming agricultural worker expenses.

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## **All-terrain and utility vehicle expenses**

You can claim a deduction for the work-related use of an all-terrain vehicle (ATV) if you need to cover large distances that you can't get to by car. For example, you use a quad bike to check on livestock in a paddock that you can't get to by car.

You can claim a deduction for the:

- decline in value of the ATV, if you pay for the vehicle yourself
- running costs you incur, such as fuel, oil, repairs and maintenance.

You can't claim a deduction if your employer or a third party reimburses you for costs you incur.

If you use the ATV for work and personal purposes, you can only claim a deduction for your work-related use.

In your tax return, include the deduction at **Work-related travel expenses**. To work out any decline in value use the [Depreciation and capital allowances tool](#).

## Award transport payments (fares allowance)

An award transport payment (fares allowance) is a payment made to you under an award that was in force on 29 October 1986. You might receive an award transport payment (fares allowance) from your employer to cover transport or car expenses. You must include these allowances as assessable income in your tax return.

You can claim a deduction for expenses covered by [award transport payments](#), if the expenses are for work-related travel and you have actually spent the money.

You don't need to keep written evidence or travel records if you meet all of the following conditions:

- you are paid an award transport payment
- you incur deductible transport expenses that are covered by the award transport payment

the total of the transport expenses you claim as a deduction is less than the amount payable under the award on 29 October 1986 (the 'award amount'). Your employer or union can tell you the award amount.

However, you will need to be able to show how you work out your claim if we request this information.

This exception from keeping written evidence doesn't give rise to an automatic deduction. You're still required to incur a deductible expense relating to the transport the payment covers.

If you want to claim a deduction that is more than the award amount on 29 October 1986, you'll need written evidence and travel records (where necessary) for your whole claim.

## Car expenses

You can't claim a [car expenses](#) deduction for normal trips between your home and your regular place of work, 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.

### Example: no secure storage

Mike is employed as a full-time fencer and travels to his employer's farms to fix fences. He has to carry bulky machinery and tools between his home and workplace each day to perform his duties. His tools include a powered post driver, shovel, hammer, tensioner and wire cutters.

Mike's employer has 7 properties. The main farm has storage but due to the distance between the properties and the fact that Mike does not always go to the main farm to work, it isn't practical for Mike to store the fencing tools at the main farm after each shift.

Mike can claim a deduction for the expenses he incurs to transport his tools and machinery from home to:

- the first farm he travels to each day
- between the farms during the day
- from the last farm he performs works at to his home at the end of each day.

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 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 your first job as a fruit picker directly to your second job to test soil for crop research
- to and from an alternative workplace for the same employer on the same day – for example, travelling between cane fields for your employer
- from home directly an alternative workplace – for example, travelling from home to a workplace which is not your regular work location.

### **Example: from alternative workplace to home**

Richard works as a dairy farmer for a large company in rural NSW. He has to attend a monthly meeting with distributors in Sydney. Richard uses his own car to travel to the meetings. Richard goes straight home after the meetings because they finish late.

Richard can claim the cost of travelling from his regular workplace in rural NSW to the meeting in Sydney, and then to his

home. Richard keeps a record of his kilometres using the myDeductions tool in the ATO app. He uploads his records into his tax return at tax time.

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 calculate 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 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 to calculate your work-related use of your 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**.

## **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, jeans, drill shorts and shirts or business attire.

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, steel-capped boots, fire-resistant clothing, or tear-proof pants. 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 and 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 and.

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

### **Example: conventional clothing**

Bob is an employee on a poultry farm. He wears jeans with t-shirts or long sleeve shirts at work as they're comfortable. While

the jeans and shirts afford Bob some protection from the sun, they provide only limited protection from injury. The items are commonly worn as conventional clothing and aren't designed to protect the wearer or cope with the rigorous working conditions Bob experiences in his job.

Bob can't claim a deduction for the cost of buying or cleaning these items because they're private in nature.

After a couple of weeks on the farm, Bob notices he is getting sunburnt through his shirt. He buys some UPF 50 sun protection work shirts and starts wearing them to work.

Bob can claim a deduction for this expense as they are specifically designed to protect him from harm that he is exposed to whilst at work.

### **Example: protective clothing**

Len is an employee shearer. He buys items specifically designed for shearers to protect them while working. The items consisted of jeans which repel lanolin, singlets with leather inserts at the point where sheep are held to protect against lanolin and grease; boots with special lacing and flaps to keep out wool clippings and shearers' moccasins which prevent slipping on greasy shearing shed floors.

Len can claim a deduction for the cost of his jeans, singlets, boots and moccasins because the items:

- protect Len from the harm he is exposed to as a shearer
- are paid for by Len and aren't reimbursed by his employer.

If, however, the items were ordinary everyday clothing such as normal jeans, a singlet and boots rather than protective clothing made specifically for shearers, he would not be able to claim a deduction.

## **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 get a special licence or condition on your licence to perform your work duties. For example, the cost you incur to get a heavy vehicle permit.

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: heavy vehicle permit**

Mick is an employee fruit picker on a rural farm. As part of his job, he requires a drivers licence and a heavy vehicle permit as he drives a truck to transport the fruit. It costs Mick \$50 to renew his drivers licence each year and \$75 to apply for the heavy vehicle permit.

Mick can't claim a deduction for the cost to renew his drivers licence (\$50) as it is a private expense.

Mick can claim the cost of the heavy vehicle permit (\$75) as it's an additional expense which directly relates to his employment duties.

## **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 overloading your truck.

## **Firearms and guns**

Where there is a direct connection to your work duties as an agricultural worker, you can claim a deduction for the:

- decline in value of firearms and guns
- maintenance of firearms and guns

- cost of ammunition
- costs you incur to renew a gun licence.

For example, if you require a gun to control vermin on the farm you manage.

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

### **Example: gun license for work duties**

Trent grew up in rural Victoria and has always enjoyed shooting, he regularly visits the shooting range.

Trent is employed by his uncle part-time to help control vermin on his uncle's farm, particularly wild dogs that attack sheep at night. Trent provides his own firearms and equipment and his uncle (employer) pays for the ammunition.

As Trent needs his gun licence for work purposes, he can claim the licence renewal costs. As Trent also uses his firearms for recreational purposes, he can only claim the work-related portion of the renewal expense.

Trent can't claim the ammunition as his employer provides this.

Trent buys a special scope for his gun that he uses to shoot the vermin. His employer does not reimburse him for the scope. The scope costs \$600. As it costs more than \$300, Trent can claim the decline in value of the scope over its effective life. As with the renewal of his gun licence, Trent can only claim a deduction for his work-related use of the special scope.

Trent can also claim the decline in value of his guns and related equipment, but he must apportion the amounts between private and work use. The guns and related equipment start to decline in value when he first uses them for private purposes, so if Trent has had the guns and equipment for longer than their effective life, he can't claim a deduction for their decline in value.

## **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 first aid training 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 agricultural worker expenses, see:

- [Agriculture industry expenses G–O](#)
- [Agriculture industry expenses P–S](#)
- [Agriculture industry expenses T–W](#)

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## Agriculture industry expenses G–O

Details on claiming agricultural worker 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 and likely risk of illness or injury while working. Protective glasses include anti-glare or photochromatic glasses, [sunglasses](#), safety glasses or goggles.

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

## Example: deduction for sunglasses

Harold is a fruit picker in far north Queensland. He regularly works at more than one location each day and drives his employer's truck from job to job. He wears sunglasses to protect against the glare of the sun while driving the truck and picking fruit. He also needs to wear prescription glasses while driving, for his short-sightedness.

He buys a pair of prescription sunglasses which counter the glare during day driving. He also buys a pair of untinted prescription glasses for night driving.

Harold can claim a deduction for the prescription sunglasses as they protect his eyes from the glare of the sun. He can't claim a deduction for the untinted prescription glasses. These are a private expense as they don't provide protection from illness or injury while he is working or from his working environment.

If Harold also uses his prescription sunglasses for private purposes, he can only claim a deduction for his work-related use.

## Hiring equipment

You can claim the costs 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 the work-related use.

## Insurance of tools and equipment

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

## Laundry and maintenance

You can claim a deduction for the [cost you incur to wash, dry and iron clothing](#) you wear at work, if it's:

- protective (for example, a hi-vis jacket)

- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

To work out your laundry expenses, you can claim a rate of:

- \$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 incur 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 not deductible**

Cassidy is an agronomist who studies sugar crops. Her employer requires her to wear a white business shirt and either a black dress, skirt or pants. She launders the clothing regularly to keep them in good condition.

As Cassidy's work clothes are plain everyday clothing items, she can't claim the cost of washing, ironing or drying these items even though she only wears them to work.

### **Example: uniform laundry expenses**

Sali works in dairy production where his employer requires him to wear a uniform they supply and heavy duty waterproof overalls. Sali can claim a deduction for cleaning his mandatory uniform.

He washes and dries the uniforms separately twice a week. As Sali works 48 weeks during the year his claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × number of weeks × reasonable cost per load

$$2 \times 48 \times \$1 = \$96$$

As his total claim for laundry expenses is under \$150 (\$96), Sali isn't required to keep evidence of his laundry expenses. However, if asked, he will be required to explain how he calculated his claim.

## Licences, permits and cards

You can't claim the cost of getting your initial licence, regulatory permit, cards or certificates to get a job. For example, a heavy vehicle permit, firearm or forklift licence.

You can claim a deduction for the additional costs you incur to renew these expenses to continue to perform your work duties. For example, if you need to have a forklift licence to get your job, you can't claim the initial cost to get it. However, you can claim the cost of renewing it during the period you are working.

### Example: heavy vehicle permit

Luke is an employee on a cattle farm. As part of his work duties, Luke transports cattle to the sales each week. Luke needs a drivers licence and a heavy vehicle permit to transport the cattle.

Luke can't claim a deduction for initially getting his heavy vehicle permit because the expense is incurred to obtain employment. However, he can claim the cost of maintaining his heavy vehicle permit as it is a requirement for his ongoing employment.

Luke can't claim a deduction to renew his drivers licence because it is a private expense.

## Meal and snack expenses

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

You can claim:

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

## **Music streaming services, CDs, audio books or podcasts**

You can't claim a deduction for the cost of music streaming services, CDs, audio books, podcasts or devices that you use at work. 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.

## **Newspapers and other news services, magazines and professional publications**

The cost of [newspapers, other news services and magazines](#) are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, news service or magazine if you can show:

- a direct connection between your specific work duties and the content
- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim the portion related to your work-related use.

**Example: magazine subscription deductible**

Ian is employed as the manager of a poultry farm. He subscribes to a magazine called Australasian Poultry to keep up to date on what is happening in the industry. Ian pays \$39 per year for the magazine.

Ian can claim a deduction of \$39 for the magazine subscription because the content has a direct connection to his work duties.

## 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 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 the 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 calculated your claim.

### Example: overtime meal expenses

Ash, a tomato farmer, was required to work overtime on 10 occasions during harvest season. Ash was paid an overtime

meal allowance of \$35.65 each time he worked overtime. This is less than the reasonable rate.

Ash buys a takeaway meal costing \$18.00 and eats the meal during his overtime meal break each time. At the end of the income year his income statement shows he received \$356 in allowances which represents the 10 occasions of overtime  $\times$  \$35.65.

Ash must include the allowance of \$356 as income in his tax return. Ash can claim a deduction of \$180 ( $\$18 \times 10 = \$180$ ) for the meals he buys and eats on overtime. This is the amount he spent on his overtime meals.

Ash doesn't need to keep receipts for his overtime meal expenses because each overtime meal cost less than the Commissioner's reasonable amounts. However, if asked, Ash will need to be able to show how he calculated his claim and that he spent the money.

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

For more agricultural worker expenses, see:

- [Agriculture industry expenses A–F](#)
- [Agriculture industry expenses P–S](#)
- [Agriculture industry expenses T–W](#)

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## Agriculture industry expenses P–S

Details on claiming agricultural worker expenses.

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## Phone, data and internet expenses

You can claim a deduction for 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 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 they are personal phone calls.

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 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).

He works out his phone calls for work purposes as follows:

Total work phone calls ÷ total number of phone calls = 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, that is:

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

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

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

### **Example: work and private use**

Sylvette is a plant biologist who uses her computer and personal internet account at home to access her work emails and manage her appointments. Sylvette also uses her computer and the internet for private purposes.

Sylvette keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes. Sylvette's internet use diary showed 10% of the time she spent using the internet 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:

$$\$1,200 \times 10\% = \$120 \text{ as work-related internet use.}$$

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

## Protective items

You can claim a deduction for the cost of [protective items](#) if you wear them to protect yourself from the real and likely risk of injury or illness that you are exposed to in your work environment, or while performing your work duties.

To be protective, the item must provide a sufficient degree of protection against the risks of illness or injury you are exposed to in carrying out your work duties. Protective items can include [safety glasses](#), helmets and breathing masks.

For example, a cattle farmer can claim a deduction for the cost of gloves.

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
- reimburses you for the cost you incur to buy protective items.

### Example: protective items

Fred is an employee assistant farmhand who works in hay production. He is required to wear safety glasses, a breathing mask and a safety visor on the farm. If he doesn't wear them, he is at risk of being injured. There is a direct connection between the need for these protective items and Fred's employment duties.

The protective items are provided by Fred's employer and if he was to buy his own equipment his employer would reimburse him for these costs.

Fred can't claim a deduction for the safety glasses, breathing mask and safety visor as he doesn't incur any costs or his costs are reimbursed.

## 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.

## 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.

### Example: repair of work-related tool

John is an employee crop farm worker and uses a variety of tree pruning tools in his job.

One of his tools breaks and John pays \$50 to repair it. John is not reimbursed for the repair costs and he only uses the tree pruner for work-related purposes.

John can claim a deduction for \$50 to repair the tree pruner, as he:

- regularly uses this piece of equipment in his job as a crop farm worker
- was not reimbursed for the expense he incurred.

## Self-education expenses

You can claim a deduction for [self-education expenses](#) if they directly relate to your employment as an agricultural worker and at the time you incur the expense 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.

### Example: self-education related to income-earning activities

Doug is studying a degree in biochemistry while working as a machinery operator on a large cotton farm. Doug's duties include operating a variety of machines used to plant, cultivate and harvest cotton as well as cleaning and maintaining the machines.

Doug's employer is aware that he is studying biochemistry and offers him a trainee biochemist role on an understanding that he will continue his studies and stays on as a biochemist when he completes his degree.

As a trainee biochemist, Doug's duties involve conducting experiments, analysing samples, researching data and assisting the biochemist with the development of new agricultural techniques.

Doug can't claim his self-education expenses while employed as a machinery operator because a degree in biochemistry doesn't have a connection with his duties as a machinery operator. He can however, claim his self-education expenses from the point he is employed as a trainee biochemist because his study will improve the knowledge and skills he requires for his duties in that role.

### **Example: self-education resulting in increased income**

Dan is currently working as an employee in livestock production. He wants to become a livestock production specialist as the pay rate is higher and his current employer often has job opportunities for livestock production specialists. Dan enrolls in a Diploma of Agriculture at his local university.

Dan can claim a deduction for the costs he incurs in completing his self-education course. This is because the self-education is likely to will lead to an increase in income from his current employment.

You can't claim a deduction for a self-education expense if at the time you incur the 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.

### **Example: study not relevant to current duties**

Kaitlin is a shearer. She decides she would like to increase her knowledge about irrigation management and enrolls in an irrigation management course.

Kaitlin can't claim a deduction for her self-education expenses as the irrigation management course isn't relevant to her current employment as a shearer.

If your self-education expenses are deductible, you can claim expenses such as [course or tuition fees](#), student and amenities fees, textbooks, academic journals and stationery expenses. You can also claim a deduction for depreciating assets that cost \$300 or less or the decline in value of any depreciating assets (for example, a laptop or a computer) which cost more than \$300 that you use for your work-related study.

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

- Higher Education Loan Program (HELP)
  - FEE-HELP and
  - Higher Education Contribution Scheme Higher Education Loan Program (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 HECS-HELP scheme are not deductible.

## **Seminars, conferences and training courses**

You can claim a deduction for the [cost of seminars, conferences and training courses](#) that relate to your work as an agricultural worker.

The costs you can claim include 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: attending a conference**

Zachary is a plant propagation manager for a nursery. As a part of his role, Zachary is required to manage the preparation and planting of tissue cultures and cuttings for propagation. He attends the National Nursery & Garden Conference each year to learn about new propagation techniques, products and equipment that he can use in the nursery operation.

Zachary can claim a deduction for the cost he incurs attending the conference as he is maintaining or increasing the knowledge and skills he needs to earn his income in his current employment.

## Sunglasses, sunhats and sunscreen

You can claim a deduction for the work-related use of [sunglasses](#), [sunhats and sunscreen](#) if you:

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

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 for hat, sunscreen and sunglasses

Hal is an employee fruit picker. He spends his working day outside. Hal buys a broad brimmed hat, SPF 50 sunscreen and sunglasses to protect himself from the sun while he is picking fruit in the orchards. Hal only wears his hat and sunscreen while he is working but he wears his sunglasses on the weekend as well.

Hal can claim a deduction for the cost of the broad brimmed hat and sunscreen he buys during the income year. Hal spends prolonged periods working outdoors and these items protect Hal from the risk of illness while he is carrying out his work duties.

Hal can also claim a deduction for the sunglasses he buys because they protect his eyes from the glare of the sun while he is working but since he also wears them when he is not working, he can only claim for his work-related use.

For more agricultural worker expenses, see:

- [Agriculture industry expenses A-F](#)
- [Agriculture industry expenses G-O](#)
- [Agriculture industry expenses T-W](#)

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# Agriculture industry expenses T–W

Details on claiming agricultural worker expenses.

**Last updated** 11 May 2026

## Tools and equipment

You can claim a deduction for [tools and equipment](#) you use to perform your duties as an agricultural worker. For example, a chainsaw or fencing tools.

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 (more than 50% of the time)
- 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
- the item 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](#) and [insurance of 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: decline in value (no immediate deduction)**

Luke is a fencer and needs a new set of 16 spanners for work. He can't afford the full cost of \$352, so he buys them all individually throughout the income year.

Although they only cost \$22 each, Luke can't claim an immediate deduction for the spanners. This is because they are part of a set he bought in the income year that cost more than \$300. Luke can claim a deduction for the decline in value of the spanner set, which in the end cost him \$352.

If in the following year, Luke breaks one of the spanners and has to buy a replacement, he can claim an immediate deduction for the replacement. The replacement spanner won't be part of a set Luke bought in that income year that cost more than \$300.

### **Example: decline in value over effective life**

Tal buys a ride on mower on 5 September for \$1,500 and only uses it for work-related purposes.

Tal works out that the effective life of the mower is 5 years.

He works out the deduction for decline in value of his ride on mower using the prime cost method in this way:

$$\text{Asset cost} \times (\text{days held} \div 365) \times (\text{work use percentage} \div 5 \text{ years})$$

If Tal had used the ride on mower for private purposes as well, he would have to multiply the amount calculated using the formula above by the work-related use percentage.

Tal works out that he held the ride on mower for 299 days during the income year and calculates his deduction for decline in value as:

$$\$1,500 \times (299 \div 365) \times (100\% \div 5) = \$246$$

Tal can claim a deduction of \$246 for the decline in value of his ride on mower in the first year. Using the same method, he will also be able to claim \$300 per year in the following 4 years and \$54 in the final (sixth) year.

## 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 your travel (incidentals). For example, if you're required to travel during the mustering season for 3 nights to remote or isolated areas of Australia to cart livestock long distances between farms.

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.

You also can't claim a deduction if you:

- are not required to sleep away from your home overnight in the course of performing your employment duties – for example, if you travel interstate for work and return home the same day
- you choose to sleep near your workplace rather than returning home - for example you rent accommodation near your workplace and stay there because you live a long way from where you work.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases you must be able to show:

- you were away overnight
- you have spent the money
- the travel directly relates to earning your employment income
- how you worked out your claim.

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

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

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't 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 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'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.

## **Example: remote and isolated areas travel expenses**

Dani is a ringer and works on a goat farm in outback Australia. Twice a year she goes on muster in rugged gorge country to round up the goats for health checks, treatments and branding.

The muster usually takes between 5 and 7 days. While she is away, Dani sleeps in a tent as there is no accommodation available in these remote areas. Dani buys her tent and sleeping equipment herself and only uses them when she is required to sleep away from home on musters. Dani can claim a deduction for the tent and equipment.

If the tent or any other items of equipment cost more than \$300, Dani can only claim a deduction for the decline in value of the items.

## **Example: reasonable allowance amount**

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

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

Antoni doesn't include his allowance on his tax return because:

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

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

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.

## Working animals

You can claim a deduction for the costs associated with a working dog or horse, if the following criteria are met:

- you use the animal in carrying out your work duties – for example, your duties require you to herd cattle or livestock and the animal assists you in doing this
- it is a requirement of your employment that you provide your own animal
- you train the animal for their role from a young age and don't treat them like pets – for example, a cattle dog puppy is trained to herd cattle or livestock.

Costs you incur can include food, vet bills and miscellaneous items like the decline in value of a horse saddle.

You can't claim for the initial cost of buying the animal as this is a capital expense. However, you can claim a deduction for the decline in value of the working animal.

You can't claim a deduction if your employer provides the animal, pays for the animal's expenses or reimburses you for the expenses.

For more agricultural worker expenses, see:

- [Agriculture industry expenses A–F](#)
- [Agriculture industry expenses G–O](#)
- [Agriculture industry expenses P–S](#)

Find out about agriculture industry:

- [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 written evidence, that is, 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 agricultural workers':**

- [Income and allowances](#)
- [Deductions for work expenses](#)

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