Recruitment consultants – income and work-related deductions

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

Last updated 11 May 2026

For a summary of common expenses, see Recruitment consultant (PDF, 425KB).

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

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Income and allowances

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

Last updated 11 May 2026

Amounts you do and don't include

You must include all the income you receive as a recruitment consultant during the income year 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 payment summary will show all your salary, wages and allowances (including commissions) 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. You can claim a deduction for work expenses you incur and pay for with the allowance.

An allowance is where your employer pays you an amount:

- to help you pay for a work expense – for example, mobile phone expenses
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, working in a remote locality
- 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 a deductible work-related expense, 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, reasons for the allowances 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	Allowance for working in a remote locality	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Vehicle allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate Health and safety representative allowance	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

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

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

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

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

Example: allowance assessable, deduction allowable

Bronwyn is a recruitment consultant. During the income year, Bronwyn uses her own car to travel:

- from her home of the office to offsite venues to attend work-related conferences and seminars
- to drop off documents and attend meetings with clients.

Bronwyn's employer pays her 50c per kilometre when she uses her car for work purposes.

At the end of the year, her income statement shows she was paid an allowance of $1,280 for using her car for work (2,560 kms × $0.50 = $1,280).

Bronwyn must include the car allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance she receives. Bronwyn must calculate the amount of the deduction using the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she travelled 2,560 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the 2024–25 income year is 88 c per kilometre.

Bronwyn claims a deduction of $2,253. Bronwyn calculates her deduction as 2,560 kms × $0.88 = $2,253

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a **reimbursement**.

A reimbursement isn't an allowance.

If your employer reimburses you for expenses you incur:

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

Find out about recruitment consultants':

- **Deductions for work expenses**
- **Record keeping for work expenses**

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Deductions for work expenses

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

Last updated 11 May 2026

Claiming deductions

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

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money and you weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must have a **record** to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you only claim a deduction for the work-related portion of an 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 recruitment consultant:

- Recruitment consultant expenses A–F
- Recruitment consultant expenses G–O
- Recruitment consultant expenses P–S
- Recruitment consultant expenses T–W

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

Keeping records

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

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

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

Recruitment consultant expenses A–F

Details on claiming recruitment consultant expenses.

Recruitment consultant expenses G–O

Details on claiming recruitment consultant expenses.

Recruitment consultant expenses P–S

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Recruitment consultant expenses A–F

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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
- 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**, 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 of the following conditions must be met:

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

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

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

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

Example: alternative workplace that isn't a regular workplace

Lachlan is an employer relationship manager, who travels from his normal workplace to a conference centre to attend a seminar on interviewing essentials.

After the conference he travels directly back to his normal workplace and then home.

Lachlan can claim the cost of each journey between his workplace and the conference centre as a deduction as the trips are for work purposes.

Example: travelling from home to an alternative workplace

Kirsten is a recruitment consultant who looks after a large number of clients. Kirsten dedicates two mornings a week to complete on site client meetings at their respective offices. She travels from her home directly to a client's office to complete her meeting before travelling to her normal workplace.

Kirsten can claim a deduction for the travel between:

- her home and a client's office

- one client's office and another
- a client's office and her normal workplace.

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 recruitment consultant to your second job as a motivational speaker
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your office to a client's workplace for an onsite meeting
- 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 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 aren't required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

Child care, school fees and other education expenses

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

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

Clothing and uniform expenses (including footwear)

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

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

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

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective clothing** – clothing with protective features and 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 boiler suits that protect conventional clothing. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- a **compulsory uniform** – 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 clothes worn with a uniform

William's employer requires him to buy and wear a navy-blue polo shirt with his employer's logo embroidered on it while at work. The employee guidelines further include a requirement that all employees wear black pants and closed in black shoes, but don't stipulate any other qualities of those items.

William can claim a deduction for buying the polo shirt with the logo as it is a compulsory uniform.

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

Example: purchase of conventional clothing

Rhia is a key account manager. Her employer requires dress standards that she must comply with and wear office appropriate attire while at work.

Rhia buys several blouses, skirts and dresses from a clothing store that sells corporate attire.

Rhia can't claim the cost to buy these items as they are conventional clothing and private in nature. Even though she only wears these items to work and her employer tells her to wear them doesn't make them deductible.

Drivers licence

You can't claim a deduction for the cost to get or renew your **drivers licence**, even if you must have it as a condition of employment. This is a private expense.

Entertainment and social functions

You can't claim a deduction for the cost of any **entertainment, fundraising or social functions**. This applies even if they are compulsory, or you discuss work matters at the event. Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners
- attendance at sporting events
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events do not have a direct connection to your income-producing activities.

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

Example: buying meals for clients

Paul is a recruitment consultant and regularly buys lunch for his clients when holding business meetings. His employer provides him with a company credit card to cover these types of costs, however on occasion he forgets and uses his own personal credit card.

Paul doesn't request reimbursement from his employer and instead intends to claim these amounts as a work-related deduction in his income tax return.

Paul can't claim a deduction for these expenses as they are for entertainment (food and drink) and are private in nature. Even though Paul was discussing work related matters it doesn't make them deductible. Paul will need to seek reimbursement from his employer.

Example: cost of attending work functions not deductible

Vanessa is a client attraction manager and during the income year she attends a number of functions such as lunches, cocktail parties and dinners where she engages with potential new clients. Vanessa is always trying to attract new candidates to match them with appropriate positions within her client's companies.

Even though Vanessa conducts work-related discussions at these events, she can't claim a deduction for the cost of attending these functions. The expense is for entertainment (food and drinks).

Example: networking event not deductible

Trevor attends a recruitment consultant meet and greet breakfast. The event is held each quarter and costs $35 to attend which his employer pays for.

Trevor must pay for parking and any additional costs he incurs in attending the event. The purpose of the event is to encourage recruitment consultants to meet socially and network with their colleagues.

Trevor can't claim a deduction for his parking or other amounts he spends to attend the breakfast. The expenses are private. as it is an entertainment expense. He also can't claim a deduction for the amount his employer pays ($35) for him to attend.

If Trevor was entitled to a deduction, he couldn’t claim the $35 cost to attend as his employer pays that expense directly.

Fines and penalties

You can't claim a deduction for any **fines or penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties. For example, if you receive a parking fine for parking illegally when attending a meeting with a client, you can't claim a deduction for it.

For more recruitment consultant expenses, see:

- Recruitment consultant expenses G–O
- Recruitment consultant expenses P–S
- Recruitment consultant expenses T–W

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Recruitment consultant expenses G–O

Details on claiming recruitment consultant expenses.

Last updated 11 May 2026

Gifts

You can claim a deduction for the cost of gifts bought for work purposes if, you're a recruitment consultant entitled to receive your income from commission or retainer.

Gifts you can claim include:

- a Christmas hamper
- bottle of spirits or wine
- gift vouchers
- a bottle of perfume
- flowers
- a pen set.

You can't claim a deduction if you earn a fixed income and you are not entitled to earn a commission.

You can't claim a deduction for gifts that are in the form of entertainment – for example, tickets to attend a live sporting event.

Example: income is fixed and not entitled to earn a commission

Tasneem is an employer relationship manager on a fixed salary who is responsible for locating suitable candidates for a major telecommunication company. As a way of thanking the company for a successful recruitment drive, she buys a bottle of wine for each of the executives.

She can't claim a deduction for the thank you gifts as she only received a fixed income and doesn't earn any commissions.

Glasses, contact lenses and anti-glare glasses

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

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working as a recruitment consultant. 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.

Grooming expenses

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

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

All **grooming expenses** and products are private expenses.

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.

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. However, you will still need to calculate and be able to show how you worked out your claim. This isn't an automatic deduction.

Example: conventional clothing

Layla is a recruitment consultant. Her employer doesn't have a compulsory uniform, she is only required to dress in office appropriate attire. She buys work shirts and pants from a department store and wears black ballet flats when performing her work duties.

As Layla's work clothes are conventional, everyday clothing she can't claim a deduction for buying them which means she can't claim a deduction for laundering them either.

Example: uniform laundry expenses

Michelle is a recruitment consultant. Her employer requires her to wear a uniform consisting of a white button up shirt with her employer's logo embroidered on. She is also required to wear plain black pants and plain back shoes.

Michelle washes, dries and irons her work shirt with her plain black pants and other general clothing twice a week. Michelle works 48 weeks during the income year.

As the button up logoed white shirt is a compulsory uniform, Michelle can claim a deduction for the purchase and laundering of it. However, her black pants are conventional clothing so she can't claim the cost of purchasing or laundering them.

Her claim of $48 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 × 48 weeks = 96
>
> Total number of claimable laundry loads × reasonable cost per load = total claim amount
>
> 96 × $0.50 = $48

As her total claim for laundry expenses is under $150, Michelle doesn't have to provide written evidence of her laundry expenses. Although Michelle doesn't require evidence to prove her claim for laundry, if asked, she will still be required to explain how she calculated her claim.

LinkedIn premium subscription

You can claim a deduction for the cost of the work-related portion of a LinkedIn premium subscription.

If there's a sufficient connection between the duties you carry out as a recruitment consultant and the features provided by the service. The portion of the cost of the relevant subscription related to work is deductible.

Example: claiming LinkedIn premium subscription

Braeden, a recruitment consultant, buys a Recruiter Lite LinkedIn premium subscription in October for $129.99 a month.

The subscription provides features not available through other LinkedIn Premium subscriptions such as email templates, advanced search functions, unlimited people browsing, automatic candidate tracking and integrated hiring services. All these features assist Braeden to carry out his duties as a recruitment consultant.

Braeden doesn't use his premium subscription for any other purpose as he uses his other social media platforms to engage with family and friends.

Braeden can claim a deduction for Recruiter Lite LinkedIn Premium to the extent he uses the service for work related purposes.

He calculates his deduction as follows:

> Subscription cost per month × number of months purchased × work-related use
>
> $129.99 × 9 months × 100% = $1,169.91

Meal and snack expenses

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

You can claim:

- overtime meal expenses, but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement

- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (**travel expenses**).

Newspapers and other news services, magazines and professional publications

The cost of **newspapers, other news services and magazines** are generally private expenses and not deductible.

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

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

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

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement or payment summary as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is part of your salary and not included as a separate allowance on your income statement or payment summary.

You are generally required 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 received an overtime meal allowance, are claiming a deduction and spent:

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

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

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

For more recruitment consultant expenses, see:

- Recruitment consultant expenses A–F
- Recruitment consultant expenses P–S
- Recruitment consultant expenses T–W

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Recruitment consultant expenses P–S

Details on claiming recruitment consultant expenses.

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Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and your regular place of work. This is a private expense.

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

Example: non-deductible parking fees

Vanessa is a recruitment consultant. She prefers to park in an outdoor cark park next to her office each day so her commute to and from work is minimal.

Vanessa can't claim a deduction for parking near her regular place of work. This is a private expense.

Example: deductible parking fees and tolls

Cynthia is a recruitment consultant. As part of her job, she is required to drive from her regular office to visit clients at their business locations. On these work-related trips she incurs parking fees and tolls.

Cynthia can claim a deduction for these parking fees and tolls because she incurs the cost during work-related travel.

If her employer reimburses her for these expenses she can't claim a deduction.

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.

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

Madison uses her personal mobile phone for work purposes. She is on a set plan of $69 a month.

She receives an itemised bill from her phone provider each month which includes details of her individual phone calls.

Madison regularly prints out her monthly bill and for one month she highlights her work-related phone calls. She also makes notes on her highlighted itemised bill about who she has called – for example her manager or her clients.

Out of the 350 phone calls she made in a 4-week period, Madison works out 210 (60%) of the individual phone calls are for work. She applies that percentage to her monthly plan amount ($69 a month).

Madison calculates her phone calls for work purposes as follows:

> Total work phone calls ÷ total number of phone calls = work use percentage for phone calls
>
> 210 ÷ 350 = 0.60 (that is 60%)

Madison can claim 60% of the total bill of $69 for each month for work purposes, that is:

> $69 × 0.60 = $41.40

Since Madison was only at work for 48 weeks of the year (11 months), she calculates her work-related mobile phone expenses deduction as follows:

11 months × $41.40 = $455.40

Example: work and private use

Simon uses his computer and personal internet account at home to access his work emails, manage his appointments and complete additional work at home. Simon uses his computer and internet for both work and private purposes. He pays $120 per month for his internet plan.

Simon keeps a diary for a four-week period, recording the times he used the internet for work and private purposes. Simon's internet use diary showed 30% of his internet usage was for work-related activities and 70% was for private use.

As Simon worked for 11 months during the income year, Simon calculates his deduction as:

$120 × 11 months = $1,320

$1,320 × 0.30 = $396 as work-related internet use

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

Removal and relocation expenses

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

Example: relocating due to transfer

Cathy is a recruitment consultant located in Canberra. She is temporarily transferred to another consulting position in Sydney for 2 years by her employer.

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

Repairs to tools and equipment

You can claim a deduction for repairs to **tools and equipment**, for example a laptop, you use for work. If you also use them for private purposes, you can only claim an amount of the repair that relates to your work-related use.

For example, if you use your laptop 50% for work purposes and you need to get it repaired, you can only claim 50% of the repair cost as a deduction.

Self-education expenses

You can claim a deduction for **self-education expenses** if it directly relates to your employment as a recruitment consultant 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.

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.

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 will also be able to claim a deduction for 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.

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
  - Higher Education Contribution Scheme-HELP (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.

Example: self-education not related to current employment

Damon is an employee recruitment consultant and is wanting to start his own recruitment firm. As he has not run his own business before, he decides to do a Diploma in Business at his local TAFE which focuses on the skills required to do this.

Damon can't claim a deduction for the course and associated expenses as it does not directly relate to his current employment as a Recruitment consultant.

Example: study to improve knowledge and skills in current job

Stephanie has been working as a recruitment consultant for 4 months. She is wanting to further develop her interviewing skills and some general recruitment consulting basics.

Her employer has suggested that she take the Recruitment Consulting Certificate through the RCSA which is a comprehensive training package for consultants new to the industry with less than 6 months experience.

Stephanie's employer doesn't pay for the course or reimburse her for the costs she incurs to attend the course.

Stephanie can claim a deduction for the course and associated expenses she incurs. The course will enable Stephanie to improve the skills and knowledge she requires to carry out her current employment duties.

Example: self-education not related to current duties

Robert is working as a receptionist at a recruitment consulting firm. His duties include answering phone calls, managing appointments and other general administration tasks.

Robert decides he wants to pursue a career in the recruitment industry and enrols in a Bachelor of Business (Human Resource Management).

Robert can't claim a deduction for the cost he incurs for his Bachelor of Business (Human Resource Management). This is because the course does not relate to his current duties as a receptionist.

Example: Study resulting in increased income

Isabelle is currently employed in a niche recruitment agency. To be promoted above her current position and be paid the resulting pay rise, Isabelle needs to successfully complete a Certificate IV in Employment Services.

Isabelle discusses the prospect of promotion with her manager who provides her with an understanding that if she enrols and successfully completes a Certificate IV in Employment Services, she will get a promotion and the corresponding pay rise.

Isabelle can claim a deduction for the costs she incurs in undertaking the Certificate IV Employment services course as it will lead to an increase in income from her current employment.

Seminars, conferences and training courses

You can claim a deduction for the cost of **seminars and conferences and training courses** that relate to your work as a recruitment consultant.

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 of the expenses. For example, you add a holiday of one week to a training course that runs for one week.

Example: deductible conference and record keeping

Tony is a recruitment consultant, and attends a workshop through the Recruitment, Consulting and Staffing Association (RCSA) on perfecting the art of the client visit. He pays for the course himself.

The course enables Tony to maintain or increase his knowledge, capabilities or skills needed to earn his income in his current employment. Tony can a claim a deduction for the cost attending the workshop.

Stationery

You can claim a deduction for the cost of logbooks, diaries and pens that you use for work. For example, to take notes during client meetings.

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

For more recruitment consultant expenses, see:

- Recruitment consultant expenses A–F
- Recruitment consultant expenses G–O
- Recruitment consultant expenses T–W

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Recruitment consultant expenses T–W

Details on claiming recruitment consultant expenses.

Last updated 11 May 2026

Taxi, ride-share, public transport and car hire

You can claim a deduction for **transport costs** if you travel in the course of performing your work, for example, taking a taxi to another work location because a fleet vehicle was not available.

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

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

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as a recruitment consultant. For example, a laptop or mobile phone.

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

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

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

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

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

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

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

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

Example: equipment for work-related use

Melissa buys an iPad for $779 on 1 July to take on client visits to record her notes and for work presentations. Melissa uses the iPad solely for work as she has another laptop at home for personal use.

As the iPad cost more than $300, Melissa can only claim a deduction for the cost over the life of the item (decline in value).

Melissa checks our website and looks up on our ruling on the effective life of depreciating assets. The Ruling says the effective life for a portable computer, that is a tablet, is 2 years.

She works out the deduction for the decline in value of her iPad using the prime cost method:

> Asset cost × (days held ÷ 365) × (100% ÷ asset's effective life) × work use percentage

She has held the iPad for 365 days and her work use percentage is 100%.

> $779 × (365 ÷ 365) × (100% ÷ 2) × 100% = $389.50

Melissa can claim a deduction of $389.50 for the decline in value of the iPad in the first year. Using the same method, she will be able to claim $389.50 in the following 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 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.

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 fly interstate for work and return home the same day, or you choose to sleep near your workplace rather than returning home.

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 the following apply:

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

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

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

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

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

Example: Travel allowance

Jennifer travels from Brisbane to Madrid to attend the World Employment Conference. She is away from home for 5 nights.

Her employer pays for the conference fee, her flights to Madrid and for her accommodation. Jennifer also receives a travel allowance of $150 per night from her employer to cover her meals and incidentals.

The travel allowance is shown on her income statement at the end of the income year. Jennifer must include the travel allowance as income in her tax return.

Jennifer can claim a deduction for the overnight travel expenses she incurred (meals and incidentals) without providing receipts or other written evidence, as long as her claim doesn't exceed the reasonable allowance amount.

If requested Jennifer would still need to be able to show:

- she was away overnight and that the travel was directly related to earning her employment income
- she spent money on food and incidentals
- how she calculated her claim.

During her work trip, Jennifer used her work diary to note down any expenses she incurred on meals and incidentals. Jennifer used this as a means of calculating her deduction. For example, Jennifer eats breakfast and lunch at the hotel each day and spends $19 per meal. Jennifer visits local restaurants each evening with other course participants and spends $27 for her dinner.

If Jennifer wanted to claim an amount in excess of the reasonable allowance amount, she will need written evidence for all expenses (not just for the amount in excess of the reasonable amounts).

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 from home expenses

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

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

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

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- expenses your employer pays for or reimburses you for, including setting up your home office
- the decline in value of items provided to you by your employer – for example, a laptop or a phone.

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

Use the **Home office expenses calculator** to help you work out the amount you can claim as a deduction for home office expenses.

Example: work from home running expenses

Winston is a recruitment consultant. He has an arrangement with his employer which allows him to work from home 2 days a week.

He sets up his spare room as his home office and buys a desktop computer on 1 July 2024 for $1,700.

Winston can claim a deduction for the additional running expenses he incurs as a result of working from home.

He elects to use the fixed rate method to calculate his deduction for running expenses.

On each of the days Winston works from home, he keeps a record of the actual hours worked at home. At the end of the 2024–25 income year, Winston calculates that he worked a total of 792 hours at home.

He also keeps a record of the time he spends using his computer for work and private purposes in his diary and calculates that on average, he uses it 50% of the time for work purposes.

Winston determines that the effective life for his computer is 4 years and elects to use the diminishing value method to calculate the decline in value of it.

Winston works out his claim as follows:

> Total number of hours worked × 70c per hour
>
> 792 × $0.70 = $554.40

Decline in value of computer:

> Cost × (200% ÷ 4 years [effective life]) × (365 days ÷ 365 days) × work use percentage
>
> $1,700 × 0.50 × 1 × 0.50 = $425

Total deduction for the 2024–25 income year: $554.40 + $425 = $979.40

Winston rounds his calculation to the nearest whole dollar and claims $979 in his tax return.

For more information, see:

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

For more recruitment consultants' expenses, see:

- Recruitment consultant expenses A–F
- Recruitment consultant expenses G–O
- Recruitment consultant expenses P–S

Find out about recruitment consultants:

- 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.

They must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than $300, you must have written evidence for all of your claims. For some expenses, you might also need a record such as diary or similar document.

However, there are some record keeping exceptions available in some circumstances.

For information about the specific records you need for work-related expenses, see:

- Actual cost method for working from home expenses
- Clothing, laundry and dry-cleaning expenses
- Computers, laptops and software
- Expenses for a car you own or lease
- Expenses for a vehicle that isn't yours or isn't a car
- Fixed rate method for working from home expenses
- Home phone and internet expenses
- Keeping travel expense records
- Mobile phone, mobile internet and other devices
- Overtime meal expenses
- Self-education expenses
- Taxi, ride-share and public transport expenses
- Tools and equipment to perform your work

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

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

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

Find out about recruitment consultants:

- Income and allowances
- Deductions for work expenses

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.