



 [Print whole section](#)

## Work-related expenses

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

### Work-related car expenses

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

### Work-related travel expenses

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

### Work-related uniform, clothing and laundry

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

### Work-related self-education expenses

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

### Other work-related expenses

QC 80514

## myTax 2017 Work-related car expenses

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

**Last updated** 30 June 2017

We have pre-filled your tax return with work-related car expense information provided to us. Check for work-related car expenses that are not pre-filled and ensure you add them.

Work-related car expenses are expenses you incurred as an employee for a car you:

- owned
- leased, or
- hired under a hire-purchase agreement.

### What can you claim?

You can claim car expenses you incurred in performing your employment duties in 2016–17.

You can also claim the cost of using your car to travel directly between two separate places of employment when you have a second job, providing one of the places is not your home.

You cannot claim for the normal trip between home and work, unless:

- you use your car to carry bulky tools or equipment (such as an extension ladder or cello) which your employer requires you to use for work and cannot leave at work
- your home is a base for employment (you were required to start work at home and travelled to a workplace to continue work for the same employer), or

- you have shifting places of employment (you regularly work at more than one place each day).

For examples of trips you can and cannot claim, see [car and travel expenses](#).

## Methods

If your claim for work-related car expenses is 5,000 kilometres or less, you can choose one of the following methods to work out your work-related car expenses:

- cents per kilometre method, or
- logbook method.

For the cents per kilometre method, the rate is 66 cents per business kilometre.

To claim work-related car expenses over 5,000 kilometres, you must use the logbook method.

If you qualify to use both methods, you can use whichever method gives you the largest deduction or is most convenient.

No written evidence of expenses is necessary with the cents per kilometre method, but you may need to show us how you worked out your work-related kilometres (for example, by producing diary records of work-related trips).

## Deductions for decline in value (depreciation)

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

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

If you leased a luxury car, see [Special circumstances and glossary](#) for more information.

Remember:


- the car starts to decline in value from the day you first use it, even if you don't begin using it for work until a later time.
- you can claim a deduction only for a year in which you used the car for work.

- if you owned your car for only part of the year, you will need to apportion your deduction accordingly.

If you are claiming a deduction for the decline in value of a car, see [Guide to depreciating assets](#).

## Depreciation and capital allowances tool

You can use the Depreciation and capital allowances tool to work out the total decline in value deduction. The tool can be accessed when you add your work-related car expenses and **Calculation method** is 'Logbook'.

**Media:** How to use the Depreciation and capital allowance tool <http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>  (Duration: 3:56)

## Want to know what work-related expenses you may be entitled to claim?

We provide information to help you understand what you may be able to claim at [Deductions you can claim](#).

## Completing this section

1. For each work-related car that has not been pre-filled in your tax return, select **Add** and enter the description (make/model) of the car.
2. Select the **Calculation method** you wish to use.
3. If you select the cents per kilometre method enter the number of business kilometres you travelled.
4. If you select the logbook method enter the information into the corresponding fields. MyTax will calculate the total expenses.
  - If you have calculated the decline in value of your car, enter the amount without any reduction for personal use. MyTax will multiply the decline in value you enter by the percentage of business use.
5. If you used the Depreciation and capital allowances tool to work out the decline in value, the calculated amount will automatically

exclude the personal use percentage. To display results from the tool you must select the logbook method.

6. Select **Save**.

7. Select **Save and continue**.

**Notes:**

- you may want to work out your deduction using different methods to see which gives you the largest deduction and then save the one that does.
- if you used the Depreciation and capital allowances tool, fields containing information from the tool cannot be directly adjusted in myTax. To make any adjustments to this information, or to add new assets to the tool, select the 'Work it out' link.

QC 51039

## myTax 2017 Work-related travel expenses

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

**Last updated** 12 June 2017

We have pre-filled your tax return with work-related travel expense information provided to us. Check for work-related travel expenses that are not pre-filled and ensure you add them.

This is about travel expenses you incur in performing your work as an employee. They include:

- public transport, including air travel and taxi fares
- bridge and road tolls, parking fees and short-term car hire
- meal, accommodation and incidental expenses you incur while away overnight for work
- expenses for motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers, such as utility

trucks and panel vans

- actual expenses (such petrol, oil and repair costs) you incur to travel in a car that is owned or leased by someone else.

If your employer provided a car for you or your relatives' exclusive use and you were entitled to use it for non-work purposes, you cannot claim a deduction for running costs (petrol, repairs). However, you can claim expenses such as parking and bridge and road tolls for work-related use.

For examples of trips you can and cannot claim, see [Car and travel expenses](#).

## Depreciation and capital allowances tool

You can use the Depreciation and capital allowances tool to work out any deductible decline in value. To access the tool, select the 'Work it out' link in the **Deductions** section on the **Prepare return** screen.

## Reasonable allowance amounts

If your travel allowance was not shown on your payment summary and was equal to or less than the reasonable allowance amount for your circumstances, you do not have to include the allowance as income provided that:

- you have fully spent the allowance on deductible work-related travel expenses. and
- you do not claim a deduction for these expenses.

You must see [Work-related travel expenses](#) if your allowance was above the reasonable allowance amounts or you had shifting places of employment.

## Want to know what work-related expenses you may be entitled to claim?

For more information and videos to help you understand what you can claim, see [Deductions you can claim](#).

## Completing this section

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

1. For each work-related travel expense that has not been pre-filled in your tax return, select **Add** and enter information into the corresponding fields.
2. Select **Save**.
3. Select **Save and continue**.

**Note:** If you used the Depreciation and capital allowances tool, fields containing information from the tool cannot be directly adjusted in myTax. To make any adjustments to this information, or to add new assets to the tool, select **Work it out**.

QC 51042

## myTax 2017 Work-related clothing, laundry and dry-cleaning expenses

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

**Last updated** 23 May 2018

We have pre-filled your tax return with work-related clothing, laundry and dry-cleaning expense information provided to us. Check these work-related clothing, laundry and dry-cleaning expenses and add those that have not been pre-filled.

You can claim expenses you incurred as an employee for work-related:

- protective clothing
- uniforms
- occupation-specific clothing, and
- laundering and dry-cleaning of clothing listed above.

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

- **a non-compulsory uniform** that your employer has registered with AusIndustry (check with your employer if you are not sure), or
- **a compulsory uniform** that can be a set of clothing or a single item that identifies you as an employee of an organisation. There must be a strictly enforced policy making it compulsory to wear that clothing at work. Items may include shoes, stockings, socks and jumpers where they are an essential part of a distinctive compulsory uniform and the colour, style and type are specified in your employer's policy.

You can also claim the cost of:

- **occupation-specific clothing** which allows people to easily recognise that occupation (such as the checked pants a chef wears when working) and which are not for everyday use
- **protective clothing and footwear** to protect you from the risk of illness or injury, or to prevent damage to your ordinary clothes, caused by your work or work environment. Items may include fire-resistant clothing, sun protection clothing, safety-coloured vests, non-slip nurse's shoes, steel-capped boots, gloves, overalls, aprons, and heavy duty shirts and trousers (but not jeans). You can claim the cost of protective equipment, such as hard hats and safety glasses at **Other work-related expenses**.

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

You cannot claim the cost of purchasing or cleaning plain uniforms or clothes, such as black trousers, white shirts, suits or stockings, even if your employer requires you to wear them.

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

### **Depreciation and capital allowances tool**

You can use the Depreciation and capital allowances tool to work out any deductible decline in value. To access the tool, select the 'Work it out' link in the **Deductions** section on the **Prepare return** screen.

**Want to know what work-related expenses you may be entitled to claim?**



We provide information and videos to help you understand what you can claim, see [Deductions you can claim](#).

## Completing this section

You will need:

- receipts, invoices or other written evidence, and
- diary records of your laundry costs if
  - the amount of your laundry expenses claim is greater than \$150, and
  - your total claim for work-related expenses exceeds \$300.

1. For each work-related clothing, laundry and dry-cleaning expense that has not been pre-filled in your tax return, select **Add**.
2. Select the **Clothing type** and enter the amount.
3. Select **Save**.
4. Select **Save and continue**.

**Note:** If you used the Depreciation and capital allowances tool, fields containing information from the tool cannot be directly adjusted in *myTax*. To make any adjustments to this information, or to add new assets to the tool, select **Work it out**.

QC 51040

## myTax 2017 Work-related self-education expenses

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

**Last updated** 30 June 2017

We have pre-filled your tax return with work-related self-education expense information provided to us. Check for work-related self-

education expenses that are not pre-filled and ensure you add them.

Complete this section if you have self-education expenses that are related to your work as an employee and which you incur when you do a course to get a formal qualification from a school, college, university or other place of education.

To claim a deduction, you must have met **one** of the following conditions when you incurred the expense:

- the course maintained or improved a skill or specific knowledge required for your work activities at that time
- you could show that the course was leading to, or was likely to lead to, increased income from your work activities at that time
- other circumstances existed which established a direct connection between the course and your work activities at that time.

You cannot claim a deduction for self-education expenses for a course that:

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

You cannot claim any deductions against government assistance payments, including Austudy, ABSTUDY and youth allowance.

You also cannot claim contributions you, or the Australian Government, made under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP), or repayments under the Higher Education Loan Program (HELP), the Student Financial Supplement Scheme (SFSS), the Student Startup Loan (SSL) or the Trade Support Loan Program (TSL).

Examples of expenses you can claim are:


- textbooks
- stationery
- student union fees, student services and amenities fees
- the decline in value of your computer
- certain course fees.

## Depreciation and capital allowances tool

You can use the Depreciation and capital allowances tool to work out any deductible decline in value.

The tool can be accessed when you add your self-education expenses and

- **Category type** is 'Decline in value', or
- **Category type** is 'Car expenses' and **Calculation method** is 'Logbook'.

**Media:** How to use the Depreciation and capital allowance tool  
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>  (Duration: 3:56)

## Want to know what work-related expenses you may be entitled to claim?

We provide information to help you understand what you may be able to claim at [Deductions you can claim](#).

## Completing this section

1. For each work-related self-education expense that has not been pre-filled in your tax return, select **Add**.
2. Select the condition that best describes your circumstances at the time you incurred the expenses.
3. Select the **Category type** and enter your description.
  - For **General expenses, Decline in value, Repair expenses and Non-deductible expenses** enter your amount, or use the Depreciation and capital allowances tool to calculate your decline in value amount.
  - For **Car expenses** select the calculation method you wish to use.
    - If you select the cents per kilometre method enter the number of business kilometres you travelled.

- If you select the logbook method enter the information into the corresponding fields. MyTax will calculate the total car expenses.

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

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

4. Select **Save**.

We will work out the total amount you can claim for your work-related self-education expenses from the information you provide. In working out what you can claim, certain costs are reduced by \$250. For more information see [Work related self-education expenses](#).

5. Select **Save and continue**.

**Notes:**

- you may want to work out your car expenses using different methods to see which gives you the largest deduction and then save the one that does
- if you used the Depreciation and capital allowances tool, fields containing information from the tool cannot be directly adjusted in myTax. To make any adjustments to this information, or to add new assets to the tool, select the 'Work it out' link.

QC 51041

## myTax 2017 Other work-related expenses

How to claim other work-related expense deductions when you lodge your return using myTax.

**Last updated** 30 June 2017

We have pre-filled your tax return with other work-related expense information provided to us. Check for other work-related expenses that are not pre-filled and ensure you add them.

Other work-related expenses are expenses you incurred as an employee and have not already claimed anywhere else on your tax return. These include:

- union fees and subscriptions to trade, business or professional associations
- certain overtime meal expenses
- professional seminars, courses, conferences and workshops
- reference books, technical journals and trade magazines
- safety items such as hard hats, safety glasses and sunscreens
- the work-related proportion of some computer, phone and home office expenses
- [tools and equipment and professional libraries](#) (you may be able to claim an immediate deduction for the full cost of depreciating assets costing \$300 or less; for more information see the [Guide to depreciating assets](#)).

You can claim overtime meal expenses only if they were paid under an industrial law, award or agreement and the overtime meals allowance is included at **Salary, wages, allowances, tips, bonuses etc** in the **Payment summaries** section. If your claim is more than \$29.40 per meal, you must have written evidence, such as receipts or diary entries, which show the cost of the meals.


You cannot claim a deduction for the decline in value of items provided to you by your employer, or if your employer paid or reimbursed you for some or all of the cost of those items, and the item was exempt from fringe benefits tax.

For home office expenses, you can:

- keep a diary of the details of your actual costs and your work-related use of the office, or
- use a fixed rate of 45 cents per hour for heating, cooling, lighting and the decline in value of furniture in your home office.

## Depreciation and capital allowances tool

You can use the Depreciation and capital allowances tool to work out any decline in value deduction and any deductible balancing adjustment when you stop holding a depreciating asset. The tool can be accessed when you add your other work-related expenses.

**Media:** How to use the Depreciation and capital allowance tool  
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>  (Duration: 3:56)

## Want to know what work-related expenses you may be entitled to claim?

We provide information to help you understand what you may be able to claim at [Deductions you can claim](#).

## Completing this section

If your total claim for all work-related expenses exceeds \$300, you must have written evidence.

1. For each Other work-related expense that has not been pre-filled in your tax return, select **Add** and enter information into the corresponding fields.
2. Select **Save**.
3. Select **Save and continue**.

**Note:** If you used the Depreciation and capital allowances tool, fields containing information from the tool cannot be directly adjusted in myTax. To make any adjustments to this information, or to add new assets to the tool, select the 'Work it out' link.

QC 51018

## 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.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).