



 [Print whole section](#)

Work-related expenses

How to complete myTax if you have work-related expenses you can claim as a deduction.

Work-related car expenses



How to complete the work-related car expenses section when lodging your tax return using myTax.

Work-related travel expenses



How to complete the work-related travel expenses section when lodging your tax return using myTax.

Work-related clothing and laundry expenses



How to complete the work-related clothing, laundry and dry-cleaning section when lodging your tax return using myTax.

Work-related self-education expenses



How to complete the self-education expenses section when lodging your tax return using myTax.

Other work-related expenses



QC 104201

myTax 2025 Work-related car expenses

How to complete the work-related car expenses section when lodging your tax return using myTax.

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On this page

[Things to know](#)

[Calculation methods](#)

[Completing this section](#)

Things to know

To claim a deduction for work-related car expenses as an employee, you must have incurred expenses in the course of your employment duties.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that isn't directly related to earning your income or that is private.

If your total claim for all work-related expenses is more than \$300, you must have written evidence to prove your claims.

You must choose to use either the cents per kilometre method or logbook method to work out your **car expense** deduction.

What you can claim

Car expenses include:

- decline in value
- registration
- insurance
- maintenance and cleaning costs
- repairs
- fuel costs.

Expenses you incurred must relate to a car you **own, lease or hire under a hire-purchase agreement**. You don't need to be the registered owner, however you must be able to show there is a private arrangement that made you the owner or lessee of the car.

Expenses you incurred must also relate to work-related trips, such as travelling between workplaces. In very limited circumstances, where eligible, you can claim expenses you incurred for trips between home and work. To learn more, see:

- **Trips while working and between workplaces**
- **Home is a base of employment**
- **Transporting bulky tools and equipment**
- **Itinerant or shifting places of work**

If the travel was partly private, you can claim only the part that relates to travel for a work purpose. For more information, see **Trips you can and can't claim**.

If you received an **award transport payment** from your employer, you can claim a deduction for work-related car expenses these payments cover.

If you **no longer own or use your car** and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

Claim at this section any work-related car expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

For more information, see:

- Taxation Ruling TR 2021/1 *Income tax: when are deductions allowed for employee's transport expenses?*
- Taxation Ruling TR 95/34 *Income tax: employees carrying out itinerant work - deductions, allowances and reimbursements for transport expenses*
- Practice Statement Law Administration PS LA 1999/2 *Calculating joint car expense deductions.*

Related pages

Claiming deductions

How to claim deductions for work-related expenses when lodging your tax return using myTax.

Records you need to keep

Records you need to show a payment or expense, the format to keep your records in, and how long to keep them.

What you can't claim

You can't claim a deduction for expenses you incurred for **normal trips between your home and regular place of work.**

You can't claim a deduction for car expenses that:

- you pay for under a salary sacrifice or novated lease arrangement
- your employer reimburses you for.

Cars you use under a salary sacrifice or novated lease arrangement are usually on lease by your employer from a financing company. As you don't own or lease the car yourself under these arrangements, you won't be entitled to claim any deductions for using the car.

Don't show at this section

You can't claim at this section any expenses relating to:

- expenses for a vehicle that isn't yours or isn't a car, such as
 - a motorcycle
 - vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and minibuses.

However, you can claim the actual work-related costs you incurred on these vehicles at **Work-related travel expenses**.

Also, don't show the following at this section:

- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**.
- For any balancing adjustment, show your
 - losses at **Other work-related expenses**
 - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

Calculation methods

To calculate your deduction there are 2 methods, you must choose either:

- [cents per kilometre method](#)
- [logbook method](#)

You can use the method that gives you the largest deduction or is most convenient if you have appropriate records to support your claim.

Both methods require you to know or reasonably estimate your work-related kilometres. Work-related kilometres are the kilometres you travelled in the car in the course of earning assessable income.

Cents per kilometre method

For 2024–25, the cents per kilometre method:

- allows you to claim a set rate for each work-related kilometre – 88 cents per kilometre for all cars.
- applies for a maximum of 5,000 work-related kilometres per car, per year.

You don't need written evidence, but you need a record that shows how you worked out your work-related kilometres.

The cents per kilometre rate incorporates all expenses you incur for:

- decline in value
- registration
- insurance
- maintenance
- repairs
- fuel costs.

You can't claim an additional deduction for any of your car expenses (including decline in value) if you choose to use the cents per kilometre method.

Logbook method

For 2024–25, using the logbook method you claim the percentage of the expenses for the car that are work-related. Your expenses:

- include
 - running costs such as fuel, maintenance and repairs
 - interest or lease expenses
 - deductions for decline in value (depreciation)
- don't include
 - capital costs, such as the purchase price of your car
 - the principle (money you borrowed) to buy it
 - any improvement costs.

To work out your percentage of work-related use, you need a **logbook** where you record your work-related trips for a continuous period of 12 weeks and the odometer readings for the logbook period. You also need the start and end of the period you had the car during each income year you're relying on the logbook.

Your percentage of work-related use is worked out by:

- dividing the work-related kilometres by the total kilometres you travelled in this logbook period
- then multiplying this by 100.

You can keep an electronic logbook using the **myDeductions** tool in the ATO app, or keep a paper logbook.

There is no limit on the work-related kilometres per car per year that can be claimed under this method

You can claim fuel and oil costs based on either:

- your actual receipts
- a reasonable estimate of the expenses using your odometer records that show readings from the start and the end of the period you had the car during the income year.

You need written evidence (such as receipts) for all other expenses for the car.

For more information about the logbook method, including what to record in your logbook and the logbook timeframe, see **Logbook method**.

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
- owned the car or hired it under a hire-purchase agreement.

There is a limit on the cost you can use to work out the depreciation of a car. For more information, see **car limit**.

If you leased a luxury car, see [Leased luxury cars](#).

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 the period in the year in which you used the car for work
- you must apportion your deduction to reflect the
 - period you owned the car
 - percentage that the asset was used for work purposes.
- you must have directly incurred the cost of the asset and it wasn't reimbursed.

For more information, see [Guide to depreciating assets](#).

Completing this section

You'll need to know or reasonably estimate your work-related kilometres. Work-related kilometres are the kilometres you travelled in the car in the course of earning assessable income.

You may need:

- written evidence for your car expenses, such as receipts or invoices
 - this evidence must show the
 - name or business name of the supplier
 - amount of the expense or cost of the asset
 - nature of the goods or services you bought
 - date you bought the goods or services
 - date the document was produced
- your car logbook and odometer records
- a record that shows how the expenses relate to earning your income and how you worked out your claim – for example, calendar or diary entries or work trip details in a record keeping app.

We pre-fill your tax return with work-related car expense information you uploaded from myDeductions. Check them and add any work-related car expenses that haven't pre-filled.

To claim work-related car expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your tax return to show work-related car expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related car expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related car expenses** banner:

1. For each work-related car that hasn't pre-filled in your tax return, select **Add**.
2. Enter the description of the car (for example, registration, make or model).
3. Select the **Calculation method** you wish to use.

If you qualify to use both methods, you can use the method that gives you the largest deduction or is most convenient. You can enter each in myTax to work this out. If you do, remember to delete the one you don't want to use.
4. If you select the 'Cents per kilometre' method, enter the number of work-related kilometres you travelled. Go to step 6.
5. 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 work-related use.
 - The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related car expenses and select the 'Logbook' method.

If you used this tool, the calculated decline in value amount will automatically exclude the personal use percentage. To display results from the tool you must select the logbook method.

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.
6. Select **Save**.
7. Select **Save and continue** when you have completed the **Deductions** section.

Watch: The following video shows you how to use the Depreciation and capital allowances tool.

Media:What you can claim

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>

You need to keep records for 5 years (in most cases) from the date you lodge your tax return.

Our **myDeductions** tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

Leased luxury cars

If you leased a luxury car and wish to claim a deduction at this section, this information about luxury cars will help you.

A leased luxury car is a leased car that at the time the lease began had a market value of more than the 'car limit' that applied in the relevant income year.

You can claim a deduction for the decline in value of a leased luxury car (but not for other leased cars). The car can be new or second-hand. You must use the logbook method.

When claiming a deduction for decline in value, the initial value that you use for the car is the limit that applied in the income year in which the lease began. For more information, see **car limit**.

myTax 2025 Work-related travel expenses

How to complete the work-related travel expenses section when lodging your tax return using myTax.

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On this page

[Things to know](#)

[Completing this section](#)

Things to know

To claim a deduction for work-related travel expenses as an employee, you must have incurred the expenses in the course of performing your work.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that isn't directly related to earning your income or that is private.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

What you can claim

Travel expenses include:

- taxi, ride-share and public transport fares, airfares, short-term car hire, road and bridge tolls and parking fees
- overnight travel expenses, such as [accommodation, meal and incidental expenses](#)

- expenses for a vehicle that isn't yours or isn't a car, such as
 - expenses for motorcycles
 - expenses for vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and minibuses
 - actual expenses such as petrol, repair and maintenance costs, that you incurred to travel in a car someone else owned or leased.

If the travel was partly private, you can claim only the part that relates to work travel. For more information, see **Trips you can and can't claim**.

If you received an **award transport payment** from your employer, you can claim a deduction for work-related transport expenses these payments cover.

If your employer provided a vehicle for you or your relatives' exclusive use (including under a salary sacrifice arrangement) and you or your relatives could use it for non-work purposes:

- you can't claim a deduction for work-related expenses for operating the vehicle, such as petrol, repairs and other maintenance (this is the case even if the expenses relate directly to your work)
- you can claim expenses such as parking, bridge and road tolls for a work-related use of the vehicle, excluding parking at or travelling to a normal or regular place of work.

If you **no longer own or use an item costing over \$300** (such as a ute or van with a carrying capacity of one tonne or more) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

Claim at this section any work-related travel expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

For information on:

- travel deductions for employees, see
 - Taxation Ruling TR 2021/1 *Income tax: when are deductions allowed for employees' transport expenses?*

- Taxation Ruling TR 2021/4 *Income tax and fringe benefits tax: employees: accommodation and food and drink expenses, travel allowances, and living-away-from-home allowances*
- shifting places of employment, see Taxation Ruling TR 95/34 *Income tax: employees carrying out itinerant work – deductions, allowances and reimbursements for transport expenses.*
- reasonable allowance amounts, see
 - Taxation Determination TD 2024/3 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*
 - Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses.*

Related page

Claiming deductions

How to claim deductions for work-related expenses when lodging your tax return using myTax.

Accommodation, meal and incidental expenses

To claim accommodation, meal and incidental expenses, you must have incurred the expenses when you travelled and stayed away from your home overnight in the course of performing your work duties. You must also have paid for the expenses yourself and not been reimbursed.

You can't claim accommodation, meal and incidental expenses if the expenses you incurred were because:

- you lived a long way from where you worked because of your personal circumstances
- there was a change to your regular place of work and you lived away from your usual residence to be closer to your new regular place of work (living away from home)
- you chose to sleep at or near your workplace rather than returning to your home between shifts.

Overnight travel expenses includes information about records and evidence you need if you want to claim accommodation, meal and

incidental expenses you incurred when you travelled away overnight for work.

Travel allowances for overnight travel

Your employer may have paid you a **travel allowance** to cover **travel allowance expenses** you incurred when you travelled that involved sleeping away from home overnight to perform your employment duties.

Receiving a travel allowance from your employer doesn't automatically mean you can claim a deduction. You can only claim a deduction for the deductible travel allowance expenses that you actually incurred.

You don't have to include the allowance at **Salary, wages, allowances, tips, bonuses** where all the following apply:

- your income statement or payment summary doesn't show the travel allowance
- the travel allowance is equal to or less than the **reasonable allowance amount** for your circumstances
- you have fully spent it on deductible work-related travel expenses.

If you don't include the allowance at **Salary, wages, allowances, tips, bonuses**, you can't claim a deduction for these expenses at this section.

What you can't claim as a travel expense

You can't claim expenses relating to **normal trips between your home and work**, except in limited circumstances.

You also can't claim food and incidental expenses if you don't sleep away from your usual residence overnight. For example, if you travel interstate for work purposes but return home the same day.

Don't show at this section

Don't show the following at this section:

- Expenses (apart from bridge and road tolls, and parking fees) relating to a car you owned, leased or hired under a hire purchase agreement, go to **Work-related car expenses**.

- Expenses you incurred in earning assessable foreign employment income **not** on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**.
- For any balancing adjustment, show your
 - losses at **Other work-related expenses**
 - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

Completing this section

If your total claim for all work-related expenses is \$300 or less, you need records (such as a document or spreadsheet) to show how you calculated your claim. If you exceed the \$300 limit, you must have written evidence of all your expenses (such as receipts or invoices), unless an exception applies.

If you receive a travel allowance from your employer, you may be eligible for the **record keeping exception**.

Written evidence must show the:

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

Make sure you keep accurate written evidence of travel to make future claims. You may also need to keep other records such as a **travel diary** or **similar record** of your travel activities.

If you want to claim accommodation, meal, and incidental expenses you incurred when you travelled away overnight for work, see **Domestic travel** or **Overseas travel** to work out what evidence you need.

We pre-fill your tax return with work-related travel expense information you uploaded from myDeductions. Check them and add any work-related travel expenses that haven't pre-filled.

To claim work-related travel expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your tax return to show work-related travel expenses, at **Personalise return** select:

- You had deductions you want to claim.
- Work-related expenses.

To claim your work-related travel expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related travel expenses** banner:

1. For each work-related travel expense that hasn't pre-filled in your tax return, select **Add** and
 - enter **Your description**. To assist in record keeping, add a short description of your expense.
 - enter the **Amount**.
The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool in the **Deductions** section. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Deductions** section.

You need to **keep records** for 5 years (in most cases) from the date you lodge your tax return.

Our **myDeductions** tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

myTax 2025 Work-related clothing and laundry expenses

How to complete the work-related clothing, laundry and dry-cleaning section when lodging your tax return using myTax.

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On this page

[Things to know](#)

[Completing this section](#)

Things to know

To claim a deduction for work-related clothing expenses you incurred as an employee, the expenses must be for clothing such as:

- protective clothing and footwear
- uniforms
- occupation-specific clothing
- laundering and dry-cleaning of this clothing.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that isn't directly related to earning your income or that is private.

If your total claim for all work-related expenses is more than \$300, you must have written evidence to prove your claims.

You can claim

To claim a deduction for work-related clothing expenses you incurred as an employee, the expense must be for clothing that is:

- **protective clothing and footwear** that you wear while working to protect you from the real and likely risk of illness or injury or prevent damage to your ordinary clothes your work or work environment may cause. Items may include
 - fire-resistant clothing
 - sun protection clothing
 - safety-coloured vests
 - non-slip nurse's shoes
 - steel-capped boots
 - gloves
 - overalls
 - aprons
 - heavy duty shirts and trousers (but not jeans).
- a **non-compulsory uniform** that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're not sure).
- a **compulsory uniform** that is a set of clothing or a single item that is distinctive (such as one that has your employer's logo permanently attached to it) and identifies you as an employee of an organisation
 - your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy
 - items may include shoes, stockings, socks and jumpers where they're an essential part of a distinctive compulsory uniform and your employers policy specifies the colour, style and type.
- **occupation-specific** that allows people to distinctly identify your occupation (such as the chequered pants a chef wears when working) and aren't for everyday use. If the clothing may be worn by several professions, it isn't considered occupation-specific.

You can also claim the cost of renting work-related clothing from these categories.

Claim at this section any work-related clothing, laundry or dry-cleaning expenses you incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you no longer own or use an item costing over \$300 (such as chemical protective clothing or biological hazard clothing) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

For more information, see:

- Taxation Ruling TR 97/12 *Income tax and fringe benefits tax: work related expenses: deductibility of expenses on clothing, uniform and footwear*
- Taxation Ruling TR 2003/16 *Income tax: deductibility of protective items*
- Taxation Determination TD 1999/62 *Income tax: what are the criteria to be considered in deciding whether clothing items constitute a compulsory corporate uniform/wardrobe for the purposes of paragraph 30 of Taxation Ruling TR 97/12?*

Laundry, dry-cleaning and repairs

You can also claim the costs you incurred to launder, dry-clean or repair work-related clothing from the categories listed above.

If you launder, dry or iron your work-related clothing, you can use a reasonable basis to calculate the amount, work it out as:

- \$1 per load (if you wash only your work clothes in that load)
- 50 cents per load (if you mix other clothes in with your work clothes).

Use the actual costs you incurred to work out your claim for dry-cleaning and repair expenses.

For more information, see Taxation Ruling TR 98/5 *Income tax: calculating and claiming a deduction for laundry expenses*.

Related pages

Claiming deductions

How to claim deductions for work-related expenses when lodging your tax return using myTax.

Clothing, laundry and dry-cleaning expenses

Deductions when you buy, repair or launder occupation-specific or protective clothing, or distinctive uniforms.

You can't claim

You can't claim a deduction for buying, hiring, repairing or cleaning conventional clothing you bought for work, even if your employer says the clothing is compulsory or you only wear it at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, black trousers worn by waiters, business attire worn by office workers, or jeans or drill shirts worn by tradespeople.

For more information, see Taxation Ruling TR 94/22 *Income tax: implications of the Edwards case for the deductibility of expenditure on conventional clothing by employees*.

You also can't claim a deduction if your employer:

- buys, repairs, replaces or cleans your work clothing
- reimburses you for expenses you incur for work clothing.

Don't show at this section

Don't show the following at this section:

- The cost of protective equipment, such as hard hats and safety glasses, go to **Other work-related expenses**.
- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement/*PAYG payment summary – foreign employment*, go to **Foreign employment**.
- For any balancing adjustment, show your
 - losses at **Other work-related expenses**
 - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

Completing this section

If your **total claim for all work-related expenses is \$300 or less**, you need records (such as a document or spreadsheet) to show how you calculate your claim. If you exceed the \$300 limit, you must have **written evidence** of all your expenses (such as receipts or invoices), except the laundry expenses (excluding dry-cleaning) if they are \$150 or less.

If your total claim for work-related **laundry expenses is \$150 or less**, you can claim a deduction without written evidence. You will, however, need a record (like a document or spreadsheet) that shows:

- a description of your work-related clothing
- how you worked out the amount of your claim.

If your total work-related expenses exceed the \$300 limit, you can still claim laundry expenses of \$150 or less as part of the \$300 without written evidence. For more information on these limits and evidence you require, see **Record keeping exceptions**.

We pre-fill your tax return with work-related clothing, laundry and dry-cleaning expense information you uploaded from myDeductions. Check them and add any work-related clothing, laundry and dry-cleaning expenses that haven't pre-filled.

To claim work-related clothing, laundry and dry-cleaning expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your tax return to show work-related clothing, laundry and dry-cleaning expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related clothing, laundry and dry-cleaning expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related clothing, laundry and dry-cleaning expenses** banner:

1. For each work-related clothing, laundry and dry-cleaning expense that hasn't pre-filled in your tax return, select **Add**.

2. Select the **Clothing type** and enter the amount.

The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool in the **Deductions** section. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

3. Select **Save**.

4. Select **Save and continue** when you have completed the **Deductions** section.

You need to keep records for 5 years (in most cases) from the date you lodge your tax return.

Our myDeductions tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

QC 104204

myTax 2025 Work-related self-education expenses

How to complete the self-education expenses section when lodging your tax return using myTax.

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On this page

[Things to know](#)

[Completing this section](#)

Things to know

To claim a deduction for work-related self-education expenses, you must have incurred the cost to:

- undertake a course at an educational institution (whether they lead to a formal qualification or not)
- undertake a course by a professional or industry organisation
- attend a work-related conference or seminar
- complete self-paced learning and study tours (whether within Australia or overseas).

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that isn't directly related to earning your income or that is private.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

You can claim

You must be able to show, at the time you incurred the self-education expense, it has a sufficient connection to your employment activities.

A self-education expense has a sufficient connection to earning your employment income if it either:

- maintained or improved the specific skills or knowledge you required for your then employment activities
- leads to, or was likely to lead to, an increase in income from your then employment activities.

You **can't** claim a deduction for a self-education expense that:

- you incurred when you weren't employed
- relates only in a general way to your current employment or profession

- will enable you to get new employment.

What you can claim

If at the time you incurred any of the following expenses, there was a sufficient connection between your self-education and your employment activities, you can claim them as a deduction:

- expenses such as
 - textbooks
 - stationery
 - student union fees
 - student services and amenities fees
 - certain course fees (apart from those under [What you can't claim](#))
- the decline in value of your computer (apportioned depending on private use and use for self-education)
- accommodation and meal expenses during temporary overnight absences from home to participate in self-education
- tuition fees payable under
 - [FEE-HELP](#)
 - [VET Student Loans](#)
- self-education expenses you paid with your [OS-HELP](#) loan
- travel expenses to undertake the deductible self-education course for each of the following trips
 - your home to your place of education back to your home
 - your workplace to your place of education back to your workplace.
- travel expenses that relate to the first leg of the following trips
 - your home to your place of education back to your workplace
 - your workplace to your place of education back to your home.

Claim at this section any work-related self-education expenses incurred in earning assessable foreign employment income shown on

an income statement or *PAYG payment summary – foreign employment*.

If you no longer own or use an item costing over \$300, and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

For more information on:

- car expenses and how to calculate your deduction, see **Motor vehicle and car expenses**
- travel expense, see **Overnight travel expenses**
- deductions for decline in value, balancing adjustments and immediate deductions for certain depreciating assets, see **Guide to depreciating assets**
- deductibility of self-education expenses you incurred as an employee, see *Taxation Ruling TR 2024/3 – Income tax: deductibility of self-education expenses incurred by an individual*.

Related page

Claiming deductions

How to claim deductions for work-related expenses when lodging your tax return using myTax.

What you can't claim

You can't claim:

- Any deductions against government assistance payments, including Austudy, ABSTUDY and Youth Allowance.
- contributions or repayments you, or the Australian Government, make under:
 - the Higher Education Loan Program (HELP), including FEE-HELP and HECS-HELP
 - the Vocational Education and Training Student Loan (VSL)
 - the Student Financial Supplement Scheme (SFSS)
 - the Student Startup Loan (SSL) or
 - the Australian Apprenticeship Support Loan (AASL) Program.

Don't show at this section

Don't show the following at this section:

- Expenses you incurred in earning assessable foreign employment income that **isn't** shown on an income statement or *PAYG payment summary – foreign employment*. For more information go to **Foreign employment**
- For any balancing adjustment, show your
 - losses at **Other work-related expenses**
 - profits at **Other income**.

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

Completing this section

If your total claim for all work-related expenses is \$300 or less, you need records (such as a document or spreadsheet) to show how you calculated your claim. If you exceed the \$300 limit, you must have **written evidence** of all your expenses (such as receipts or invoices).

We pre-fill your tax return with work-related self-education expense information you uploaded from myDeductions. Check them and add any work-related self-education expenses that haven't pre-filled.

To claim work-related self-education expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your tax return to show work-related self-education expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related self-education expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related self-education expenses** banner:

1. For each work-related self-education expense that hasn't pre-filled in your tax return, select **Add**.

2. Select the **Self-education type** that best describes your reason for incurring self-education expenses.

3. From the [four categories](#), select the **Category type**, and

- enter **Your description**. To assist in record keeping, add a short description of your expense.
- for **General expenses** and **Repair expenses** enter your **Amount**.
- for **Decline in value** enter your **Decline in value** or use the **Depreciation and capital allowances tool**.

The **Depreciation and capital allowances tool** can help you to work out any decline in value. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related self-education expenses and select 'Decline in value'.

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciating and capital allowances tool' link.

- for **Car expenses** select the **Calculation method** you wish to use.

If you qualify to use both methods, you can use whichever method gives you the largest deduction or is most convenient. You can enter each in myTax to work this out. If you do, remember to delete the one you don't want to use.

For more information on car expenses calculation methods, see **Work-related car expenses**.

- If you select the 'Cents per kilometre' method, enter the number of work-related 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 work-related use.

The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a

depreciating asset. Access this tool when you add your work-related self-education expenses and select the 'Logbook' method.

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.

Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

4. Select **Save** – myTax will work out the total amount you can claim.
5. Select **Save and continue** when you have completed the **Deductions** section.

Watch: This video shows how to use the Depreciation and capital allowances tool.

Media:What you can claim

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>

You need to keep records for 5 years (in most cases) from the date you lodge your tax return.

Our myDeductions tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

Further information

Four categories

The following table show 4 categories of expenses, the **Category type** from myTax and the types of self-education expenses to include in each.

Self-education expense categories

Row	Category type	Category description
A	General expenses and Car expenses (Logbook method)	Deductible general expenses including textbooks, stationery, student union fees, student services and amenities fees, course fees, overnight travel expenses and public transport fares. (Don't include contributions you made under HECS-HELP or repayments under HELP, VSL, SFSS, SSL or AASL.) Include at this category car expenses (other than decline in value of a car) you worked out under the 'Logbook' method related to your self-education.
B	Decline in value and Car expenses decline in value (Logbook method)	Deductions for the decline in value of depreciating assets you used for self-education, including computers. Includes 'Decline in value' amounts for car expenses worked out under the Logbook method related to your self-education.
C	Repair expenses	Expenses for repairs to items of equipment you used for self-education.
D	Car expenses where Calculation method is ' Cents per kilometre '	Car expenses that related to your self-education that you're claiming deductions for under the 'Cents per kilometre' method.

		If you use the 'Cents per kilometre' method, you can't claim a deduction for decline in value or repairs at Category type 'Decline in value' or 'Repair expenses'.
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Glossary

FEE-HELP - this a loan for eligible full fee-paying students, who are enrolled in place that isn't a Commonwealth supported place (CSP), to pay tuition fees.

VET Student Loans -this provides assistance to eligible full-fee paying students for approved higher level (diploma and above) vocational education and training (VET) courses with an approved VET provider.

OS-HELP - this a loan to cover expenses for eligible students enrolled in a Commonwealth supported place (CSP) to help cover the costs of studying part of their course overseas.

QC 104205

myTax 2025 Other work-related expenses

How to complete the other work-related expenses section when lodging your tax return using myTax.

Last updated 2 June 2025

On this page

[Things to know](#)

[Completing this section](#)

Things to know

To claim a deduction for other work-related expenses you must:

- have incurred the expense as an employee
- not already have claimed the expense elsewhere in your tax return.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

You can only claim a deduction for the **work-related portion** of an expense. You can't claim a deduction for any part of an expense that isn't directly related to earning your income or that is private.

Where items you use for work cost:

- More than \$300 or is part of a set that together cost more than \$300 – claim a deduction for the cost over the life of the item (decline in value). See **Guide to depreciating assets**.
- \$300 or less – claim an immediate deduction for the whole cost.

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

You can claim

Other work-related expenses include:

- union fees and subscriptions to trade, business or professional associations
- overtime meal expenses, if you received an **overtime meal allowance** from your employer that was paid under an industrial law, award or agreement, and you
 - bought and consumed the meal during your overtime
 - included the amount of the meal allowance as allowance income at **Salary, wages, allowances, tips, bonuses**
 - kept written evidence, such as receipts, if your claim was more than \$37.65 per meal.
- reference books, technical journals and trade magazines
- the work-related portion of tools and equipment, such as a computer or office furniture and professional libraries; you may be

able to claim

- an immediate deduction for the cost of depreciating assets costing \$300 or less
- a deduction for the decline in value of an item that cost more than \$300 over its effective life (however, if you no longer own or use an item and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment – see **Guide to depreciating assets**).
- the work-related portion of items that protect you from the risk of injury or illness posed by your work or your work environment, such as
 - hard hats, safety glasses, sunscreens and other **protective items**
 - but **not** protective clothing and footwear, which you claim at **Work-related clothing, laundry and dry-cleaning expenses**
- the work-related portion of the following costs
 - interest on money you borrowed to buy tools and equipment
 - repair costs for the tools and equipment
 - phone or internet usage (if you haven't already claimed working from home expenses using the fixed rate method)
 - phone rental, if you can show you were on call or needed to regularly phone your employer or clients while away from your workplace
 - **additional running expenses** you incurred because you worked from home
 - **COVID-19 test expenses**

Claim at this section any work-related expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment* provided you haven't already claimed the expense at another section.


Working from home expenses

There are 2 methods you can choose from to calculate your deduction for **working from home expenses**. You must meet the eligibility criteria and record keeping requirements for the method you choose.

Fixed rate method

Use the **fixed rate method** to claim a rate of 70 c per hour you worked from home for 2024–25.

- This rate covers the additional running expenses that you incur as a result of working from home for energy expenses (electricity and/or gas), internet and data expenses, mobile and/or home phone usage expenses, stationery and computer consumables.
- You don't need a separate home office or dedicated work area to use this method.
- The fixed rate doesn't cover the decline in value of depreciating assets you used for work.
- You must have a record of the total number of hours you worked from home during the entire income year – for example, a timesheet, roster, a diary or other similar document (an estimate of your hours isn't acceptable).
- You must have at least one record for each of the expenses you incurred that the rate per hour includes – for example, if you incurred electricity and internet expenses, keep one bill for each expense.

To work out your claim, visit **calculate your deduction** which includes our [home office expenses calculator](#) .

Actual cost method

Use the **actual cost method** to claim the actual work-related portion of all your running expenses, which you need to calculate on a reasonable basis.

For more information, see

- Practical Compliance Guideline **PCG 2023/1** *Claiming a deduction for additional running expenses incurred while working from home – ATO compliance approach*
- Taxation Ruling **TR 93/30** *Income tax: deductions for home office expenses*
- Taxation Ruling **TR 2003/16** *Income tax: deductibility of protective items*

- Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*
- Taxation Determination TD 2024/3 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*
- Practice Statement Law Administration PS LA 2001/6 *Verification approaches for electronic device usage expenses*
- Practice Statement Law Administration PS LA 2005/7 *Substantiating an individual's work-related expenses.*

Related page

Claiming deductions

How to claim deductions for work-related expenses when lodging your tax return using myTax.

What you can't claim as other work-related expenses

You can't claim a deduction for:

- the cost of entertainment, fines and penalties
- private expenses, such as childcare expenses and fees paid to social clubs
- coffee, tea, milk and other general household items your employer may otherwise have provided you with at work
- costs related to children and their education including buying equipment such as iPads and desks
- the decline in value of items primarily for use in your employment if your employer provided the items, or some or all of the cost of the item was paid or reimbursed by your employer, and the benefit was exempt from fringe benefits tax. Items include laptops, portable printers, personal digital assistants, calculators, mobile phones, computer software, protective clothing, briefcases and tools of trade.

Generally, you can't claim a deduction for **occupancy expenses** such as rent, rates, mortgage interest and insurance.

Don't show at this section

Don't show the following at this section:

- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to **Foreign employment**.
- Any balancing adjustment profit, go to **Other income**. Any balancing adjustment profit calculated in the Depreciation and capital allowances tool shows automatically at Other income.
- Expenses you incurred for protective clothing and footwear, go to **Work-related uniform, occupation specific or protective clothing**.

Completing this section

If your total claim for all work-related expenses is \$300 or less, you need records (such as a document or spreadsheet) to show how calculate your claim. If you exceed the \$300 limit, you must have **written evidence** of all your expenses (such as receipts or invoices), unless an **exception** applies.

If you receive an overtime meal allowance, you may need your income statement or *PAYG payment summary – individual non-business*.

We:

- pre-fill your tax return with other work-related expense information you uploaded from myDeductions
- show your union and professional fees from the **Income statements and payment summaries** section.

Check them and add any other work-related expenses that haven't pre-filled.

To claim other work-related expenses, you must first show income from **salary and wages** or **foreign employment income** in the Income statements and payment summaries section.

To personalise your tax return to show other work-related expenses, at **Personalise return** select:

- You have deductions you want to claim
- Work-related expenses

To show your other work-related expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Other work-related expenses** banner:

1. For each other work-related expense that hasn't pre-filled in your tax return, select **Add**, and
 - Enter **Your description**. To assist in record keeping, add a short description of your expense.
If you're claiming a deduction for working from home expenses, in your description include the method you used to calculate the deduction (either '**Fixed rate**' or '**Actual cost**').
 - Enter the **Amount**.
If you're using the fixed rate method to claim a deduction for working from home expenses, include the dollar amount (not the number of hours you're claiming for).
The **Depreciation and capital allowances tool** can help you to work out any decline in value. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your other work-related expenses.
Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select 'Use the depreciation and capital allowances tool' link.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Deductions** section.

Watch: The following video shows you how to use the Depreciation and capital allowances tool.

Media:Don't show at this section

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>

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QC 104206

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