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Tax Time 2026

Key changes this tax time, what you can do to prepare, things to consider before lodging, and helpful resources.

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Use our toolkits as an educational resource to guide conversations with your individual and small business clients.

Forms and instructions

Find our most popular forms and instructions listed below or use search and then refine your results using the filters.

QC 102102

Overview of key changes

Key changes and new measures when completing your clients' tax returns and schedules for 2026.

Last updated 1 June 2026

Key changes for individuals

Find out about the key changes and new measures affecting your clients when lodging individual tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see:

- Individual tax return instructions 2026
- Individual supplementary tax return instructions 2026

Key changes for companies

Find out about the key changes and new measures affecting your clients when lodging company tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see Company tax return 2026.

Key changes for attribution managed investment trusts (AMIT)

Find out about the key changes and new measures affecting your clients when lodging AMIT tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see Attribution managed investment trust tax return 2026.

Key changes for attribution CCIV sub-funds

Find out about the key changes and new measures affecting your clients when lodging attribution corporate collective investment vehicle (CCIV) sub-fund tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see Attribution managed investment trust tax return 2026.

Key changes for funds

Find out about the key changes and new measures affecting your clients when lodging fund income tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see Fund income tax return 2026.

Key changes for self-managed super funds

Find out about the key changes and new measures affecting your clients when lodging self-managed super fund annual returns for 2025–26.

To access the form and instructions to help you prepare your annual return, see Self-managed super funds annual return 2026.

Key changes for partnerships

Find out about the key changes and new measures affecting your clients when lodging partnership tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see Partnership tax return 2026.

Key changes for trusts

Find out about the key changes and new measures affecting your clients when lodging trust tax returns for 2025–26.

To access the form and instructions to help you prepare your return, see Trust tax return 2026.

QC 73055

Prepare for tax time

To prepare for tax time, update your client list, check due dates, review security, and notify us of non-lodgments.

Last updated 2 June 2025

To get ready for tax time you should:

- update your client list
- check your clients' lodgment program due dates
- advise us when a return is not required
- review your security to stop fraud and protect your clients.

Under our service commitment we aim to finalise most electronically lodged current year tax returns within 12 business days of receipt.

When setting up appointments with your clients, remind them to provide the information you need to prepare and lodge their tax returns. This includes their:

- personal identification
- Australian financial institution account details
- Medicare card or number

- private health insurance information
- spouse details, including details of their income.

Our service commitment

Our commitments to processing time frames and sharing knowledge during tax time.

QC 45681

Our service commitment

Our commitments to processing time frames and sharing knowledge during tax time.

Last updated 3 November 2026

Tax Practitioner Stewardship Group

During tax time, we hold meetings with the Tax Practitioner Stewardship Group (TPSG) to:

- discuss any emerging issues
- share our progress
- take on board your ideas.

We publish key messages from these meetings at TPSG – tax time updates.

You can also keep up to date with the latest information by subscribing to our weekly Tax professionals newsletters.

Tax returns

We aim to finalise the majority of electronically lodged current year tax returns within 10 business days of receipt. This includes both individual and non-individual tax returns.

Tax returns lodged on paper could take up to 90 business days from receipt to be finalised. We encourage you to lodge electronically as the quicker processing will benefit your client.

If a tax return is incomplete, incorrect, needs checking or relates to a prior year, it may take us longer to finalise. In some cases, we will need to contact you for additional information. Find out how to prevent delays in processing returns.

Amendments

We will aim to finalise the majority of electronically lodged amendments within 15 business days of receipt. Amendments lodged on paper could take up to 90 business days from receipt to finalisation.

Stay up to date with our progress

We will continue to send you a weekly *Tax return status* report. This will help you keep your clients up to date and reduce unnecessary calls to you or us. You can find out more about what happens after you lodge.

For details of our performance measures, see current year commitments to service.

QC 45684

Before you lodge

Use these tips and links to help check your client's tax returns before lodging and help avoid delays.

Last updated 2 June 2025

Before lodging your client's tax returns you should consider the following, as processing may be delayed if there are incorrect or incomplete details in returns:

- Understand that a low income earner may need to lodge despite their income being below the tax-free threshold.
- Work out how tax residency status and foreign income affects tax payable in Australia.
- To claim the Medicare levy exemption, clients need to obtain a statement from Services Australia.
- Ensure work-related expense claims are correct and meet the rules.
- Ensure your clients provide all their income, as we use data-matching against third-party data.
- Check whether they have earned income through the sharing economy.
- Check and update the business industry code reported if the client's business has changed purpose.
- Understand why a client record could be inactive and the circumstances in which we will reactivate a client record.
- Use the pre-filling service to check information is accurate, understand what data is and isn't available and find out about known data issues.
- Help prevent delays in processing returns by checking for common errors before lodging.

Residency tests for tax purposes

Find out about the tests we use to work out residency status for your clients for tax purposes.

Foreign income

Find out what foreign income your clients need to declare on their tax returns.

Medicare levy

What you need to check about the Medicare levy before you lodge your client's return.

Prevent delays in processing returns

Find out how to prevent delays in processing tax returns and when longer processing times may occur.

Low income earners may need to lodge

If your client's taxable income is under the tax-free threshold, they may still need to lodge a tax return.

Data matching

Ensure your clients provide all their income when lodging their tax return early as we match it with third-party data.

Sharing economy

If your clients are engaged in the sharing economy, include their income and deductions in their tax returns.

Business industry code reporting

If a client's business has changed over time, update the business industry code when lodging their tax return.

Reactivating inactive client records

Information about inactive clients and the circumstances in which we will reactivate a client record.

Residency tests for tax purposes

Find out about the tests we use to work out residency status for your clients for tax purposes.

Last updated 9 June 2025

The tests we use to work out residency status for your clients for tax purposes are not the same as residency tests used by other Australian agencies for other purposes, such as immigration.

Advise your clients that if they reside in Australia for less than 183 days in a financial year, they may still be a resident for tax purposes.

To help you and your clients understand their residency for tax purposes, use our online tool Are you a resident? to determine your client's situation.

Remember:

- The 183-day test only applies to individuals arriving in Australia.
- There are separate rules for working holiday makers and the Pacific Australia Labour Mobility scheme.
- Individuals who are dual residents benefit from tax treaties.

Refer to scenarios in Australian and foreign residents examples.

QC 45699

Foreign income

Find out what foreign income your clients need to declare on their tax returns.

Last updated 9 June 2025

Foreign income sources

Your clients must declare all income they receive from foreign sources during the financial year in their tax returns.

Foreign and worldwide income includes:

- business income
- foreign employment income
- most pensions and annuities (including from managed funds)
- income streams from super funds
- bank interest
- dividends
- royalties
- rent
- capital gains
- personal services income.

Reporting foreign income

Help your clients get their tax returns right by advising them that:

- in some instances, they must include foreign income amounts that are attributed to them under Australian tax laws, even when the amounts are not actually received by them
- certain foreign employment income is exempt from tax in Australia, but they may still need to include it in their tax returns
- if they paid foreign tax in another country on income they received, they may be entitled to an Australian foreign income tax offset that stops them paying tax twice.

For tax residency and what to report, see Coming to Australia or going overseas.

Exchange of data

The amount of data we exchange with other countries has increased. This includes data we get through international agreements and the Australian Transaction Reports and Analysis Centre (AUSTRAC).

Financial data is exchanged automatically using the Common Reporting Standard and the Foreign Account Tax Compliance Act.

QC 45701

Medicare levy

What you need to check about the Medicare levy before you lodge your client's return.

Last updated 7 July 2026

If your client is claiming the Medicare levy exemption due to not being eligible for Medicare benefits, they will need to obtain a Medicare Entitlement Statement from Services Australia before lodging their tax return. They need to complete this form each year they wish to claim the exemption.

If your client does not qualify for an exemption, they will be subject to a Medicare levy of 2% of their taxable income. This applies regardless of whether or not they have private health insurance.

In addition to the Medicare levy, your client may have to pay the Medicare levy surcharge. This applies if their household income is above the relevant threshold and they do not have the appropriate private patient hospital cover for any period during the financial year.

Note: The net medical expenses tax offset was abolished from 1 July 2019.

QC 103810

Prevent delays in processing returns

Find out how to prevent delays in processing tax returns and when longer processing times may occur.

Last updated 3 November 2026

What may lead to delays

We process most electronically-lodged tax returns within 10 business days and strive to maintain our service commitment. However, longer than standard processing times occur when:

- we need to cross-check data with other government agencies (including Services Australia – Centrelink and Child Support)
- your client has a debt with us
- your client is insolvent
- a tax file number (TFN) has been compromised
- we have queries about information provided in a tax return.

When these situations arise, we usually need to review the return. If necessary, we will adjust the tax return or contact you.

Please be aware that we can't prioritise the processing of a lodgment unless your client is experiencing serious hardship. For more information, refer to Priority processing of tax return.

Avoid common errors

Getting the tax return right the first time will avoid delays, penalties, interest and repayments.

Common errors that may delay the processing of a tax return include:

- Providing incorrect information – for example, private health insurance policy details do not match.
- Lodging duplicate returns for the same year – if your client has already lodged their tax return and needs to correct a mistake, you must request an amendment. It is best to wait for the original lodgment to complete before lodging an amendment.
- Repeating information – if you have already declared information at a previous question then there is no need to repeat it as additional information.

- Including information from a prior year return that is not relevant for the current year return – when you roll over details from a previous year's return in your software, make sure you delete information that is no longer relevant (including additional information).

Omitting income

You should wait for the pre-fill report to become available before lodging clients' tax returns. This will ensure you do not omit any income and help avoid processing delays.

We cross-check information provided by third parties to ensure all income is declared on a tax return. If we identify a discrepancy, for example where interest has been omitted, we will adjust the return with the information provided. We may phone you to confirm the discrepancy, which can delay processing.

2021–22 income year

You may have clients that received additional government payments in the 2021–22 financial year, such as JobSeeker. These payments will be available in the pre-fill report and need to be included in your client's tax return.

2020–21 income year

If your clients received the COVID-19 Disaster Payment due to the Greater Melbourne lockdowns in the 2020–21 income year, this payment has been reclassified as non-assessable non-exempt income. If you've already lodged your client's' tax return, you will need to lodge an amendment.

Client details don't match our records

Before lodging your clients' tax returns:

- **confirm** details with your client – particularly their name, TFN, date of birth and addresses
- **compare** their details with those on our systems
- **update** any incorrect details.

If you transfer details from a previous year's tax return, ensure the details in your software are correct before lodging.

When lodging tax returns for multiple years, even if you are lodging them on or around the same day, make sure your clients' details are correct on all returns.

For more information, see Updating client details.

Providing additional information

Including **unnecessary** additional information in a tax return will delay processing as we need to check the information you provide.

Information you should include

- **Requests for advice** that directly affect the calculation of tax for that specific tax return, such as
  - querying if an item in the return is eligible for inclusion as taxable income
  - determining if private binding rulings relate to this return.
- **Details we request to be included** as additional information, for example, when a client
  - contributed to more than one super fund or retirement savings account
  - is not an Australian resident and intends to claim a credit that the trustee has paid on their share of income from a resident trust.
- **Software problems** – include details of information you can't enter at a particular field or label, including the value and field or label names.
- **Foreign income**
  - net foreign income from a tax treaty country
  - foreign income tax offset to be calculated by us.

Information you should not include

- Information that is not relevant to the outcome of the income tax assessment.

- Information you have carried over from the previous year, unless it is current for the tax return being lodged.
- Information such as personal details (for example, family breakups) or work-related expenses.
- Written notes (such as 'final', 'nil return', 'please issue a notice of assessment', 'minutes', 'statement of distribution', 'other') or any numeric symbols.
- Information that is already included elsewhere in the tax return.

Tips for specific subjects

See a summary of what to include and what to leave out for:

- Primary production
- Lump sum payment in arrears
- Non-residents
- Private health
- Rental information.

Primary production

Include elections to withdraw from primary production averaging provisions. An election must be made in the year of the tax return when your client first wants to withdraw. Include the date of withdrawal and quote section 392–25 to apply.

Include special or taxable professional income (or both) for primary producers when averaging details have **not** been applied in the previous year or years.

Leave out averaging provisions that have been applied correctly in previous years.

Lump sum payment in arrears

Include the amount of the lump sum and the breakdown of the amount of payment in arrears for each income year involved. This is required to correctly calculate a tax offset (if eligible). This applies to lump sum payment in arrears (LSPIA) on tax returns at either:

- **Q7** labels **Y** or **Z**
- **Q24** label **Y**.

For further detail on what to declare and what to leave out in these labels, refer to Lump sum payments in arrears.

Non-residents

Part-year resident and **non-resident** clients with interest and dividend income should:

- **include**
  - details of amounts for interest and unfranking dividend income
  - the country of residency, where unfranking dividends are to be returned. This will ensure the correct rate for the dividend income is applied.
- **leave out** – dates of entry and exit for the 'Australia client resident under the 183 days' test.

Full year non-residents should **include** interest and unfranked dividend income for the individual tax return at:

- gross interest item **10** label **L**
- unfranked dividends item **11** label **S**.

If the unfranked dividend income is not under an international agreement, then a rate of 30% is applied automatically by our system. If the rate is 15%, then include either your client's:

- overseas postal or residential address
- country of residence.

Private health

Leave out:

- If the name of an Australian private health insurance fund is not on the drop-down list, select **Other – ATO use only**. It's not necessary to include details in additional information.
- As overseas funds are not eligible for the tax offset, do not include these details or any reference to them or make a private health insurance rebate claim.

Rental information

Leave out:

- information that the rental property did not derive an income
- information that the rental property is now the owner's own home
- the date the rental property was sold
- general information regarding rental income, expenses or property.

Rental information can be included if there is specific information not shown in the tax return or the *Rental property schedule* that affects the calculation of that specific return.

QC 45697

Low income earners may need to lodge

If your client's taxable income is under the tax-free threshold, they may still need to lodge a tax return.

Last updated 1 June 2026

When you need to lodge

Common reasons for needing to lodge a tax return, despite the client's income being under the tax-free threshold, include the client:

- had pay as you go (PAYG) withheld from payments received during the year
- had a reportable fringe benefits amount on their income statement or PAYG payment summary
- had reportable employer superannuation contributions on their income statement or PAYG payment summary
- made a loss or can claim a loss made in a previous year

- was an Australian resident for tax purposes and had exempt foreign employment income and $1 or more of other income
- was entitled to the private health insurance rebate but did not claim their correct entitlement as a premium reduction
- was a certain parent liable for, or entitled to, child support for at least one day in the year, unless both of the following applied
  - they received one or more Australian Government allowances, pensions or payments (listed on the *Individual tax return instructions 2026* at question 5 or 6 Australian Government pensions and allowances 2026) for the whole year
  - their income was less than $31,047.

If you're not sure whether to lodge

If you're unsure whether to lodge, refer to Do you need to lodge a tax return? 2026.

QC 45698

Data matching

Ensure your clients provide all their income when lodging their tax return early as we match it with third-party data.

Last updated 9 June 2025

Third-party data sources

We're committed to helping taxpayers get it right and protecting public funds from fraud and deliberate non-compliance. We use third-party data for a range of activities, including data matching.

We receive information from a variety of third-party sources, including:

- employers
- financial institutions

- companies
- private health funds
- businesses
- government agencies.

Prior to processing any tax return, your client's claims will be assessed against available data and information. We use and have a high level of confidence in data matching.

This ensures that taxpayers declare all of their income, offsets and exemptions correctly to reduce errors and prevent delays in the processing of tax returns.

Using pre-filled and third-party data

Most third-party data is pre-filled into taxpayer returns. Pre-filled data is available from early July, with most data finalised by the end of July. Some data may be received later, like trust distributions and employment data.

If you need to query an amount that has been pre-filled into your client's tax return, you can contact us.

If you change pre-filled information when you lodge a tax return or our data does not match the information you have entered for your client, we may adjust the claim based on our data and information.

We may contact you to ask why the pre-filled data in your client's tax return has been changed.

Where a lodgment has been adjusted and you and your client disagree with this decision, you can contact us to initiate a review on your client's behalf.

We'll always give you the opportunity to have this decision reversed if you can substantiate the original claim.

What to include in tax returns

Take extra care when preparing your clients' tax returns at the start of the financial year, ideally once their pre-filled data has been completed. Remind your clients they need to provide all the necessary

information, including income or tax not already pre-filled (for example foreign income or partnership or trust income).

Some government payments are taxable but not pre-filled, such as pandemic leave and natural disaster payments. You will need to add these manually.

Clients with a spouse will need to provide a reasonable estimate of their income. This will enable an accurate assessment of their private health insurance rebate and any Medicare levy surcharge to be determined.

Expanding our data matching

Over recent years, we've become more sophisticated in our approach to data matching and how we utilise this information to help taxpayers get it right.

In 2021–22, we enhanced the pre-filling of bank interest. A 'certainty indicator' now appears where we have a high level of confidence your client received the bank interest as supplied by their financial institution. If the interest income does not belong to your client, you can adjust the amount but must provide a reason. In 2023–24, we expanded this enhanced pre-filling approach to also cover some payments reported by government agencies.

We continue to expand our reach and source high quality third-party data from other sources. This includes areas such as:

- crypto asset transactions
- sharing economy – accommodation providers
- property management reports
- novated lease vehicle information.

QC 45703

Sharing economy

If your clients are engaged in the sharing economy, include their income and deductions in their tax returns.

Last updated 9 June 2026

Sharing economy activities

The sharing economy is economic activity undertaken through a digital platform (such as a website or an app) where people share assets, sell digital goods or offer services for a fee.

Sharing economy activities include:

- ride-sourcing (also known as ride-sharing), which is transporting passengers for a fare
- renting out all or part of a house or unit on a short-term basis
- sharing assets, such as
  - personal assets, like boats, cars or caravans
  - storage or business spaces, like car parking spaces or offices
  - personal belongings, like tools or sports equipment
- providing services, such as
  - delivering goods, like food or parcels
  - performing tasks and activities for other people, like odd jobs, cleaning or running errands
  - providing professional services, like web, health and wellbeing, tutorial or trade services
  - sharing or streaming digital content through a platform.
- selling digital goods (intangibles), such as
  - videos, eBooks, virtual items, publishing and podcasting.

See details of the income and deductions you should include in tax returns.

Digital platforms

If your clients provide goods or services through digital platforms, consider how income tax, goods and services tax (GST) or any other tax applies to their earnings.

Ride-sourcing services

If your clients are providing ride-sourcing services, regardless of how much they earn they may need to:

- get an Australian business number (ABN)
- register for GST.

QC 49118

Business industry code reporting

If a client's business has changed over time, update the business industry code when lodging their tax return.

Last updated 19 May 2026

Updating a business industry code

Many businesses change purpose over time. This tax time, take the opportunity to check that your clients' business industry codes are correct and update if necessary.

Use the Business industry code tool to check what your client's business industry code should be.

If it needs updating:

- enter the new code in their next tax return
- update the code on the Australian Business Register.

Operating multiple businesses

For clients operating more than one type of business:

- select the **main** business activity
- indicate they operate multiple businesses at the relevant label in their tax return.

Keeping codes current

Having the right code in your clients' tax returns can:

- stop us contacting you and your clients unnecessarily
- prevent delays in processing tax returns
- ensure your clients are not incorrectly identified for compliance activities
- ensure businesses receive the information and advice relevant to their business activity.

Once you have the correct codes, you can use the small business benchmarks to see how your clients' businesses compare against others in their industry.

If your client's industry is not represented in our benchmarks, you can use the information in Taxation statistics.

QC 45704

Reactivating inactive client records

Information about inactive clients and the circumstances in which we will reactivate a client record.

Last updated 3 September 2026

What is an inactive client

Inactive clients are clients who no longer need a tax file number (TFN) or other ATO-issued identifier. Individual and non-individual clients can be identified as inactive and have their record secured.

Individual clients are usually identified as inactive when either they:

- are deceased
- have departed the country and their visa has expired.

Non-individual clients are usually identified as inactive when either they:

- are deregistered
- are wound up
- have ceased business.

Internal and external information is available to identify a client as 'inactive'. Data may be included from other government agencies, departments, clients or their representatives. For example, the Australian Securities and Investments Commission (ASIC) website can be accessed. This is to confirm the ASIC registration status of a company client.

When a client has been identified as inactive, a treatment is applied to the client record to secure it and prevent improper or fraudulent use. This treatment prevents online interactions with the affected client record.

We regularly check if businesses are entitled to their Australian business number (ABN) and review inactive ABNs for cancellation.

For further information on ABN reactivation and reinstatement, see the Australian Business Register website.

Reactivating an inactive client record

Inactive client records are able to be reactivated for a range of reasons, including:

- client has returned from overseas and needs their TFN to interact with
  - us
  - other government agencies
  - financial institutions
  - educational institutions
  - to apply for an Australian business number (ABN)

- to process a departing Australia superannuation payment (DASP)
- non-individual entity has resumed operations
- final tax return of a departed person needs to be lodged and processed
- final tax return of a deceased person – where the date of death tax return is to be lodged and processed. **Only** authorised Legal personal representatives can access a deceased person's information. See Accessing a deceased person's information.

If your client has an inactive client record, you can phone us on **13 72 86**, and request reactivation. Find the Fast Key Code in the Registered agent phone line so you can key ahead when you phone us.

To reactivate your client's account, you will need to:

- sight documents that authenticate your client's identity
- reactivate the record
- transact electronically on behalf of your client.

Once a company is deregistered, it ceases to exist. This means you can't update the company's records with us or lodge tax forms on behalf of the company. Lodgments received after the date of deregistration are invalid and will be cancelled. We can't disclose confidential information about the company to you or other formerly authorised contacts. Your clients can apply to ASIC to have the company reinstated. If ASIC approves the reinstatement, tax forms can be lodged and processed.

See also:

- Deregistering a company
- Changing, selling or closing your business – things to consider
- ASIC – Closing your company

Client record validation

When a record is reactivated, we may take further action to confirm and validate details by checking your client's personal information. This may include:

- sources and amounts of income claimed
- employer and employee records to confirm no fraudulent activity has occurred
- Department of Home Affairs records to confirm they are in Australia
- births, deaths and marriages registries records for current details and identity confirmation
- compliance history.

QC 25437

After you lodge

Tax return processing time and how we keep you informed about the progress of your clients' tax returns and any delays.

Last updated 3 November 2026

Processing times

We aim to process most electronically lodged current year tax returns within 10 business days.

If you can't lodge electronically, lodging a paper tax return can take up to 90 days for us to process manually. Find out how to prevent delays in processing returns.

Provide this information to your clients to manage their expectations about when they will receive their notice of assessment.

For more information, see our service commitment.

Checking the status of a tax return

We will keep you informed about the progress of your client's tax returns, and any delays, so your clients will know when to expect their

notice of assessment.

We keep you informed about the progress of your client's tax returns through:

- Tax return status report
- Online services for agents.

Tax return status report

Learn about the:

- Weekly status reports
- Management of 'lodged' status delay for specific client types.

Weekly status reports

If there are processing delays with your client's electronically-lodged tax returns, we'll email you a weekly report. The report will provide details of what may be causing the delay.

Your clients will first appear on the Tax Return Status report **26 days after lodgment**. The report includes all clients with delayed tax returns, up to one year from date of lodgment.

Management of 'lodged' status delay for specific client types

There is a known system issue where, in some cases, the **status** of your client's tax return won't appear as 'lodged' in Online services for agents for **up to 28 days**. This issue occurs despite the fact that you receive a lodgment reference number (LRN) from the practitioner lodgment service.

While the overall number of tax returns affected are low, practices with a large number of specific client groups can experience this more frequently. The 'lodged' status may be delayed when:

- specific client groups, including high wealth individual, partnerships, trusts or consolidated groups, enter a substituted accounting period (SAP)
- agents lodge early using a previous year's income tax return
- a client account, role or a client-to-agent link issue occurs.

We have a process in place to:

1. identify income tax lodgments for client types that should display a 'lodged' **status** in Online services for agents
2. update these lodgments to show a ‘lodged’ **status** within 28 days.

What you can do after 28 days

If the 'lodged' status hasn't appeared after 28 days, you can either:

- phone the Tax or BAS agent phone service and quote the LRN
- submit a Tax practitioner assistance form with all details requested for each affected client.

Online services for agents

You can view the lodgment and progress of your client’s tax returns in Online services for agents.

At **Client summary** select:

1. **Lodgment**
2. **Income tax**
3. **History**.

Your client's tax return **Outcome** will only be visible online after the tax return has been processed and the assessment amounts are dispersed to your client’s accounts.

Even when the issue date and assessment amount become visible, they are both subject to review and change until the notice of assessment has issued.

As we process your client’s tax return, the **Status** and **Outcome** in Online services for agents may differ from the details provided in the tax return status report.

For more information about status reasons in Online services for agents, go to Checking the progress of a client's tax return.

Media: Checking the progress of a return https://tv.ato.gov.au/media/nixx79jdgbubjw (**Duration:** 2:03)

Notice of assessment

You can view a client's notice of assessment in Online services for agents.

At **Client summary** select:

1. **Lodgment**
2. **Income tax**
3. **History**.

You can also view the client's notice of assessment in **Communication history**.

For more information, see Your notice of assessment.

Other electronic communication to clients

If your client has a myGov account linked to the ATO, they will receive their notice of assessment, tax receipts and most communication from us electronically via their myGov Inbox.

Communications sent to your clients via their myGov Inbox will **not** be sent to you in paper form. Instead, you can view those communications in Communication history in Online services for agents.

You can choose where our digital communications are sent using Communication preferences in Online services for agents.

QC 45689

TPSG – tax time updates

Tax Time 2026 updates with key messages from the Tax Practitioner Stewardship Group.

Last updated 9 June 2025

During tax time, we meet regularly with members of the Tax Practitioner Stewardship Group (TPSG) to share progress updates, emerging issues and ideas.

You should review key messages from meetings as they're provided.

For more information on what's new and what's changed, see Tax Time 2026.

We also provide year-to-date tax time lodgment statistics.

Tax time lodgment statistics

Tax time lodgment statistics as at 29 October 2026.

Tax Time 2026 update – 25 August

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting as part of Tax Time series 2026.

Tax Time 2026 update – 13 August

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 13 August 2026.

Tax Time 2026 update – 28 July

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 28 July 2026.

Tax Time 2026 update – 21 July

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 21 July 2026.

Tax Time 2026 update – 15 July

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 15 July 2026.

Tax Time 2026 update – 8 July

Key messages from the Tax Practitioner Stewardship Group Tax Time 2026 meeting, held on 8 July 2026.

QC 41004

Tax time lodgment statistics

Tax time lodgment statistics as at 29 October 2026.

Last updated 3 November 2026

As at 29 October 2026, we have received over 10.5 million individual tax return lodgments for 2026 – which is a 0.4% decrease compared with the same time last year.

Of these lodgments:

- over 5.4 million were lodged by self-preparers
- over 4.9 million were lodged by tax agents
- over 109,000 were push returns.

QC 73054

Tax Time 2026 update – 25 August

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting as part of Tax Time series 2026.

Last updated 28 August 2026

ATO updates

Frontline services

As of 23 August, we've received over 5.9 million individual lodgments for 2025–26, which is a 1% decrease compared to the same time last year. Over 3.4 million were lodged by self-preparers, and over 2.4 million by a registered tax agent.

Last week, we answered more than 23,900 calls on the registered agent phone line, with an average wait time of 7 minutes and 30 seconds.

Key drivers of agent calls continue to be follow up enquiries for income tax return lodgments and ABN applications, as well as business related enquiries, including GST eligibility and reinstatement, STP registration and business activity statements enquires.

IT system updates and maintenance

As of 23 August, the financial year to date number of users for the ATO app was over 1.1 million, and over 10.5 million users for Online Services for Individuals. In comparison to last financial year, there has been fewer users logging into Online Services for Individuals, but an increase of 17.8% in ATO app users.

Digital services

We confirmed digital services are performing well, with no material updates.

Tax time communications

This week's *Tax and BAS agents news* features information about the opening of consultation on the draft law companion ruling (LCR) for the $1,000 standard deduction. Another highlight included a quick guide to the 5 most common income tax return due dates, and which clients they apply to.

Last week's newsletter contained important tax time updates including:

- information on a data matching mailout (for taxpayers who disposed of property but haven't lodged a tax return)
- tips on working out your clients' PHI tax claim code
- availability of the Tax Time open forum recording.

Media activities over the period have predominantly focused on responding to media queries and other opportunities. We've continued

to post regularly on social media about tax time with strong engagement by users. Posts have covered a range of topics including work-related deductions, myth busters and information on lodging an amendment.

Superannuation and employer obligations

We are actively addressing and managing an issue with pre-fill data for taxpayers who accessed the first home super saver (FHSS) scheme in the 2025–26 financial year. This affects around 16,000 taxpayers.

Member insights and experience

Members raised a previous query on the unavailability of ATO interest pre-fill data. We recognise this issue and confirmed that we're actively working toward a fix. We'll provide further information as soon as it is available.

Useful links

- Tax Time 2026
- Overview of key changes
- Support for your practice
- The Tax practitioner assistance (TPA) service
- TPSG Tax time 2026 key messages
- Tax time lodgment statistics

QC 107946

Tax Time 2026 update – 13 August

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 13 August 2026.

Published 20 August 2026

ATO updates

Frontline services

We're committed to providing specialised support for tax agents. We recognise the pressures faced by the profession.

Tax Time 2026 operations remain stable, supported by increasing lodgment volumes and strong system performance.

We're forecasting a 3.5% increase in individual lodgments for Tax Time 2026, which is in line with population growth. Our messaging to encourage taxpayers to wait until their pre-fill information is available appears to have positively impacted behaviour.

As of 13 August, we've received over 4.9 million individual lodgments for 2025–26, which is a 1% decrease compared to the same time last year:

- over 2.9 million were lodged by self-preparers
- over 1.8 million were lodged by a registered tax agent, and
- over 98,000 push returns were generated.

The average processing time on an individual tax return is currently 6 days, consistent with the same time last year.

The average refund of $2,666 is around 3% higher than last year and is expected to increase as tax time progresses.

Last week we answered more than 21,000 calls from tax professionals, with an average wait time of 7 minutes and 15 seconds. We don't block calls from the registered agent phone line.

Key drivers of agent calls continue to be follow-up enquiries; including the progress of ABN applications, tax return lodgments and remission of interest. Business related enquiries include registrations for GST and STP, and lodging business activity statements. Key call drivers seeking advice to comply with tax obligations includes advice on entering payment arrangements, integrated client account enquiries and default payment arrangements.

We encourage tax agents to partner with us by checking the available self-service channels and allowing standard processing timeframes before contacting us. By allowing for standard processing timeframes

for progress of return enquiries to pass before contacting us will help reduce avoidable demand, ensuring support remains available for more complex matters.

IT system updates and maintenance

All systems are tracking well and operating normally, with strong usage and good system performance. Waiting rooms haven't been required.

Digital services

Pre-fill data for ATO interest is not yet available. This is due to challenges in our systems and changes to the legislation, resulting in an inability to use calculation methods from previous years. We are working toward a fix and will send out communications as needed if challenges persist.

Tax time communications

We delivered 2 issues of *Tax and BAS Agents News* in the past fortnight, featuring articles on protecting your practice, working from home, helping clients stay secure with myID and claiming home based business expenses.

We also published the Latest tax time lodgment statistics on ato.gov.au.

Last week, our Tax Time spokesperson attended multiple media commitments following our media release on ATO pre-fill.

Our messaging continues to focus on protecting taxpayers against misinformation and using trusted sources for tax advice.

Small business

No major updates on enhanced pre-fill of taxable payment annual report (TPAR) data. Less than 20% of taxpayers with pre-filled TPAR data are adjusting the pre-filled amount. As of the end of July, nearly 16,000 returns were lodged with TPAR pre-fill data available.

Superannuation and employer obligations

We continue to encourage employers to proactively work with their digital service providers and clearing houses if they are experiencing teething issues with the implementation of Payday Super, to ensure these issues are addressed.

Member insights and experience

Member comments

The ATO Tax Practitioners Stewardship (TPSG) Co-chair requested that the next meeting on Tuesday 25 August be the last meeting for the TPSG Tax Time Series 2026.

Useful links

- Tax Time 2026
- Overview of key changes
- Support for your practice
- The Tax practitioner assistance (TPA) service
- TPSG Tax time 2026 key messages
- Tax time lodgment statistics

QC 107911

Tax Time 2026 update – 28 July

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 28 July 2026.

Last updated 3 August 2026

ATO updates

Frontline services

As of 26 July, we've received over 3.2 million individual lodgments for 2025–26, which is a 4% decrease compared to the same time last year. Over 2.2 million were lodged by self-preparers, and over 990,000 by a registered tax agent.

Last week, we answered over 22,000 calls from registered agents' phone lines, with an average wait time of 7 minutes and 9 seconds.

Key drivers of agent calls continue to be business related enquiries, including GST eligibility and reinstatement, updating contact details and follow up enquiries.

IT system updates and maintenance

All systems are tracking well and operating normally. On Wednesday 23 July, RAM had an unexpected outage for approximately 4 hours, impacting ABR and other related agencies. This has since been resolved.

Digital services

We confirmed digital services are performing well. We confirmed we're also looking into previously raised reports of inactive ABNs being pre-filled into individual tax returns and noted that an inactive ABN would be pre-filled if it was active at any time during the financial year.

Tax time communications

This week's *Tax and BAS agents news* featured articles on deductions for rental properties being used as holiday homes, self-education expenses and a scam alert drawing attention to an email from scammers impersonating us.

Registrations are open for the next Open forum on Tuesday 4 August about mental health and wellbeing support for tax professionals.

Last week, our Tax Time spokesperson was featured on ABC news breakfast, WIN News, Yahoo Finance, The Australian, SBS, MSN Australia and Melbourne Insider.

Member comments

Members asked if we've published any guidance or social media content on tax withholding for individuals who receive Youth Allowance whilst also earning employment income, that tax agents can share with their clients.

We confirmed that this message has not been covered specifically in our social media posts this tax time, with regular messaging focused on lodgment.

Our website includes general guidance material on including taxable Australian Government payments in a tax return. We also note that Services Australia has related guidance on their website, including Deduct tax from your payment – Youth Allowance for job seekers. We welcome feedback on specific circumstances and will consider potential future message opportunities.

Member insights and experience

Member comments

Members queried whether there is any evidence of individuals claiming the $1,000 standard deduction that does not apply until 2026–27.

We confirmed there is no evidence to suggest individuals are trying to claim this deduction this tax time, or any notable changes to work-related expenses compared to last year.

Members noted that tax agents are finding it challenging to balance the demands of recent administrative and policy changes with their existing workload, particularly where additional time is required on non-billable activities.

Useful links

- Tax Time 2026
- Overview of the key changes
- Support for your practice
- The Tax practitioner assistance (TPA) service
- TPSG – tax time updates
- Tax time lodgment statistics

QC 107852

Tax Time 2026 update – 21 July

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 21 July 2026.

Last updated 27 July 2026

ATO updates

Frontline services

As of 20 July, we have received over 2.5 million individual lodgments for Tax Time 2026. This lodgment volume is a 3% decrease compared to the same time last year. Over 1.8 million were lodged by self-preparers, and over 668,000 by a registered tax agent.

Last week, we answered over 22,000 calls from the registered agent phone lines, with an average wait time of 7 minutes and 19 seconds.

Key drivers of agent calls continue to be business related enquiries, including GST eligibility and reinstatement, updating contact details and follow up enquiries.

Member comments

Members provided feedback on the new pre-fill for business functionality.

IT system updates and maintenance

All systems are tracking green and operating normally with no outages logged. Work was completed over the weekend, which has had no impact on the usability of our online systems.

Digital services

We confirmed digital services are performing well.

Tax time communications

The volume of tax time related communications from us has eased following the initial surge at the commencement of the lodgment period.

This week's *Tax and BAS agent news* featured articles on claiming occupancy expenses while WFH, the study and training loan

repayment threshold, availability of ATO interest pre-fill data, checking property manager reports to reduce incorrect claims, and calculating annual lodgment performance.

Our Tax Time spokesperson recorded a Tax tales podcast with Robyn Jacobson, Senior Advocate from the National Tax & Accountants' Association.

Our 'Green light to lodge' media release is planned for next week. This will include messages on engaging with a tax professional by 31 October and checking if they are registered with the Tax Practitioners Board.

Our Payday Super Myth busters post has received 215,000 views to date.

Member comments

Members raised concerns around our messaging encouraging taxpayers to engage a tax agent by 31 October. They noted that tax agents take on new clients throughout the year and this messaging is not consistent with the support tax agents can provide. Members emphasised that tax obligations are not always front of mind, particularly for individuals experiencing vulnerability. Instead of referencing a specific date to engage a registered tax agent, communications should focus on encouraging taxpayers who need support to seek assistance from a registered tax agent to help them meet their obligations on time.

We acknowledged that the wording could be refined where appropriate. However, we reiterated that 31 October remains a key lodgment deadline for taxpayers who have not engaged a registered tax agent. We noted that missing this deadline may result in consequences for taxpayers and that its communications must clearly convey these obligations and associated timeframes.

Member insights and experience

Member comments

Members provided feedback on Payday Super myth busters. We welcomed this feedback and will consider where improvements can be made.

Members also provided feedback regarding Small Business Superannuation Clearing House (SBSCH) nudge emails, which don't include client-identifying information. We acknowledged this feedback and highlighted that there are significant challenges associated with including client-identifying information in email correspondence. We advised that we would explore opportunities to improve these communications where possible.

Useful links

- Tax Time 2026
- Overview of the key changes
- Support for your practice
- The Tax practitioner assistance (TPA) service
- TPSG Tax time 2026 key messages
- Tax time lodgment statistics

QC 107801

Tax Time 2026 update – 15 July

Key messages from the Tax Practitioner Stewardship Group (TPSG) Tax Time 2026 meeting, held on 15 July 2026.

Last updated 17 July 2026

ATO updates

Frontline services

Tax Time 2026 is progressing well, supported by increased resourcing to support peak period demand with this week projected to be one of the busiest weeks for telephony this tax time.

We're forecasting a 3.5% increase in individual lodgments this tax time, which is in line with population growth.

As of 15 July, we have received over 1.7 million individual lodgments, which is a 2% increase compared to the same time last year. We note that this trend has been slower than previous years and that this may reflect the positive impact of our messaging encouraging taxpayers to wait until their pre-fill information is available before lodging.

Last week, we answered over 21,000 calls from the registered agent phone lines, with an average wait time of 7 minutes and 14 seconds.

We reminded members that fast key codes have been updated, making it easier for tax agents to connect with the appropriate area to resolve enquires more efficiently.

IT system updates and maintenance

All systems, including myID and RAM, are currently operating normally with no outages logged.

Digital services

Online services for agents and myTax are operating well, with no major issues identified.

The pre-fill safety net will be lifted at 6:00 pm on 15 July, enabling Modernisation of Trust Administration Systems (MTAS) data to be available from lodged trust tax returns to become available through ATO Online and SBR.

The issue identified last week impacting Taxable Payments Annual Report (TPAR) data has a fix scheduled for 18 July 2026, noting that we have contacted affected agents.

We currently have 72,000 TPAR pre-fill records, an increase of 69% from the same time last year, with all TPAR pre-fill due 28 August. Overall, pre-fill readiness continues to strengthen, with 94.8 million third-party records available. Check the availability of pre-fill data on ato.gov.au/prefillavailability, which is updated daily.

Member comments

Members asked for an update on the availability of third-party pre-fill data.

We advised that further update will be provided next week and noted that third-party data is currently flowing through successfully.

Members also noted that some ATO communications encourage taxpayers to check information that may not be available through pre-fill services, such as gig economy income, and asked whether this information could be provided directly to tax agents.

We responded that much of this information is expected to become available through TPAR reporting, which is due by the end of August.

Tax time communications

Week three of Tax Time communications highlighted a range of key topics through *Tax and BAS agent news*, including Div 7A calculator updates, consultation on draft PAYG instalments guidelines, closely held trusts, Payday Super and super guarantee (SG) obligations.

The Commissioner's recent article following the Tax professionals tax time live stream generated media interest, particularly in relation to GIC remission and supporting vulnerable taxpayers.

We also launched a new 8-week multilingual 'Tax and super basics' advertising campaign, encouraging taxpayers to lodge correctly, including messaging about seeking assistance from a registered tax agent. Ongoing media, podcast and social media activity has focused on tax time priorities including, AI-generated tax advice, common errors, car expenses and Payday Super.

We released guidance to support small businesses as part of the 'Getting it right' campaign focus on Over-claiming expenses and GST credits and helpful information explaining how income tax and GST apply to compensation payments for Renewable Energy Zone projects.

Tax professionals were encouraged to attend the upcoming Tax Time 2026 open forum on 22 July, to hear updates on key tax time issues and participate in a live Q&A session – registrations are open.

Individuals

We advised there is no evidence of incorrect claiming of the $1,000 standard deduction in this year's lodgments, noting the measure does not apply until the 2026–27 income year. Given tax agents advise their clients of this incorrect reporting, messaging has been included in myTax to advise self-preparers that the deduction is not available this year. We will continue to monitor lodgment behaviour.

We've also undertaken targeted communications around car expenses and cryptocurrency. We continue to monitor lodgments for self-preparers with these claims.

Member comments

Members queried whether the ATO will undertake audits on taxpayers that lodged early this year.

We confirmed that our models to monitor early lodgments continues, with the same approach taken as previous years.

Members asked whether tax agents had been notified of the car expenses communications issued to clients.

We confirmed that due to privacy and cyber security considerations, the communications were predominantly issued directly to affected taxpayers, primarily self-lodgers.

Useful links

- Tax Time 2026
- Registered agent lodgment program 2026–27
- Overview of key changes
- Support for your practice
- The Tax practitioner assistance (TPA) service
- TPSG tax time updates – key messages
- Tax time lodgment statistics
- News services for tax professionals – Tax and BAS agent news

QC 107789

Tax Time 2026 update – 8 July

Key messages from the Tax Practitioner Stewardship Group Tax Time 2026 meeting, held on 8 July 2026.

Last updated 14 July 2026

Welcome and governance

The ATO Tax Practitioner Stewardship Group (TPSG) Co-chair welcomed members and ATO attendees to the first TPSG Tax Time 2026 meeting.

Members were reminded that the information shared in this meeting is 'Limited' in its distribution. These key messages have been pulled together to share publicly.

ATO updates

Frontline Services

- We have received 17,450 calls from tax agents so far, with an average wait time of 7 minutes and 51 seconds.
- We have received approximately 589,000 tax return lodgments, which is around 9% lower than at the same time last year. Noting we are early in the tax time period and lodgment numbers continue to fluctuate, making it too soon to identify any clear patterns.
- To date most lodgments received were self-lodged by taxpayers (approximately 497,000). We have received approximately 92,000 lodged through registered tax agents.

IT system updates and maintenance

- All systems are currently operating normally, with no outages recorded.
- Some users experienced intermittent issues with myID on 1 July. The issue was resolved by 11:30 am and overall system performance has remained stable.

Digital services

- Digital services are operating as intended. Online services for agents and myTax are working well, with no major issues identified.
- An issue has been identified impacting Taxable Payments Annual Report (TPAR) transmission messages. The transmission issues can occur when mandatory fields are left blank instead of being entered as zero, resulting in unsuccessful lodgment attempts. Whilst this

issue is being resolved the impacted agents will be contacted and DSPs notified.

- Work continues to ensure availability of pre-fill information and you can check the availability of pre-fill data on ato.gov.au/prefillavailability, which is updated regularly.

Member comments

Members asked for an update on the availability of third-party pre-fill data. We advised that a further update will be provided next week and noted that third-party data is currently flowing through successfully.

Members also noted that some ATO communications encourage taxpayers to check information that may not be available through pre-fill services, such as gig economy income, and asked whether this information could be provided directly to tax agents.

We advised that much of this information is expected to become available through TPAR reporting, which is due by the end of August.

Tax time communications

- The first tax time edition of Tax and BAS agents news featured the release of the Registered agent lodgment program and promotion of the tax professionals tax time livestream recording.
- This week's Tax and BAS agents news contained 25 articles including
  - Tax professional support channels
  - New TPAR pre-fill for individuals in business
  - Changes to deductible donations ($2 threshold removed)
  - Commissioner's column covering themes from the recent livestream
  - Investor information, including the release of the investors tax time toolkit.
- The 'wait to lodge' message continues to be promoted to encourage taxpayers to lodge only once all relevant information has been pre-filled.
- The ATO Tax Time Spokesperson delivered critical messaging around misinformation, reminding taxpayers to check information

with registered agents and ato.gov.au.

- We also reminded taxpayers that the $1,000 standard deduction does not apply for this tax time.
- We recently published practical tips to help small businesses stay on track this tax time, including a reminder that ATO interest charges can no longer be claimed as a deduction.

Member comments

Members noted their interest in seeing how lodgments track going forward, with the hope that the message to not lodge early is starting to get through.

Superannuation

- We continue to closely monitor the implementation of Payday Super. Early data indicates that changes are progressing smoothly at this stage.
- While implementation is tracking well, work is ongoing and will continue over the next 12 months to deliver full implementation of the systems necessary to support Payday Super arrangements.

Useful links

- Tax Time 2026
- Registered agent lodgment program 2026-27
- Overview of key changes
- Services, resources and support
- Tax practitioner assistance (TPA) service
- TPSG Tax time 2026 key messages
- Tax time lodgment statistics

QC 107769

Tax time toolkits

Use our toolkits as an educational resource to guide conversations with your individual and small business clients.

Last updated 15 June 2026

Using our resources

Our educational resources support and guide your conversations with your individual and small business clients.

To use these resources, you can either:

- download and print these resources in portable document format (PDF) to share with clients
- view them online and share a link with your clients.

Individuals

Use the link below to access our tax time toolkit for individuals to help your clients better understand their tax obligations:

- Tax time toolkit general – our downloadable summaries for
  - occupation and industry specific common work-related expenses
  - residency and foreign income
  - the income statement.
- Tax time toolkit for investors – factsheets on
  - rental and investment properties
  - crypto assets
  - shares
  - capital gains tax (CGT) on property
  - pay as you go instalments.

You can also access our individual Tax return instructions for the 2025–26 income year and prior years.

Small business

Use the links below to access our toolkit for small business topics including home-based business expenses, motor vehicle expenses, travel expenses, and pausing or permanently closing your business:

- Small business guides – access fact sheets on a range of tax topics for small business.
- Tax Time toolkit for small business – access a complete version of the small business toolkit.

Tax time resources in languages other than English

Many of our educational resources are available in languages other than English. Go to tax time resources in languages other than English.

Feedback and content requests

You can provide feedback on these products or request new content to share across your channels. Contact us at: Individuals Communication.

Tax time toolkit general

Our Tax time toolkit 2026 includes summaries of common work-related expenses for your occupation or industry.

Investors toolkit

A resource for anyone earning money from their investments, whether you invest in property, shares or crypto assets.

Tax Time Toolkit - Small business

Information to help small businesses at tax time and all year round.

QC 59308

Tax time toolkit general

Our Tax time toolkit 2026 includes summaries of common work-related expenses for your occupation or industry.

Last updated 6 July 2026

Summaries of common work-related expenses

Our summaries include common work-related expenses you may be able to claim for your occupation or industry.

Use the table below to access summaries of what you can and can't claim as a work-related expense or download a PDF version.

Complete occupation and industry guides

You can also access our complete Occupation and industry specific guides for more information about:

- income and allowances
- deductions for work expenses
- what records you need to keep.

Other languages

A summary of the common work-related expenses for your occupation or industry may be available in your language.

Select your language from the other languages home page, and check the list to see if a deductions summary for your occupation or industry is available.

Table: Occupation and industry guides and PDF summary posters

Occupation or industry guides summary	PDF download
Agriculture	Agricultural industry (PDF, 456KB)
Apprentice	Apprentice (PDF, 617KB)
Australian Defence Force	ADF members (PDF, 557KB)
Building and construction employees	Building and construction worker (PDF, 569KB)
Bus driver	Bus driver (PDF, 456KB)
Call centre operator	Call centre operator (PDF, 439KB)
Cleaner	Cleaner (PDF, 425KB)
Community support worker or direct carer	Community support worker and direct carer (PDF, 443KB)
Doctor, specialist or other medical professional	Doctor, specialist or other medical professional (PDF, 440KB)
Engineer	Engineer (PDF, 490KB)
Factory worker	Factory worker (PDF, 475KB)
Fire fighter	Fire fighter (PDF, 420KB)
Fitness and sporting industry employees	Fitness and sporting industry (PDF, 394KB)
Flight attendant	Flight attendant (PDF, 445KB)

Gaming attendant	Gaming attendant (PDF, 386KB)
Hairdresser or beauty therapist	Hairdresser and beauty therapist (PDF, 424KB)
Hospitality worker	Hospitality worker (PDF, 417KB)
IT professional	IT professional (PDF, 390KB)
Lawyer	Lawyer (PDF, 428KB)
Meat processing worker	Meat processing worker (PDF, 422KB)
Media professional	Media professional (PDF, 426KB)
Miner	Miners (PDF, 423KB)
Nurse or midwife	Nurse or midwife (PDF, 429KB)
Office worker	Office worker (PDF, 467KB)
Paramedic	Paramedic (PDF, 485KB)
Performing artist	Performing artist (PDF, 439KB)
Pilot	Pilot (PDF, 383KB)
Police officer	Police officer (PDF, 408KB)
Public servant	Public servant (PDF, 405KB)
Real estate professional	Real estate professional (PDF, 475KB)

Recruitment consultant	Recruitment consultant (PDF, 425KB)
Retail	Retail industry worker (PDF, 423KB)
Sales and marketing	Sales and marketing (PDF, 423KB)
Security industry	Security industry (PDF, 488KB)
Teacher	Teacher (PDF, 423KB)
Tradesperson (Tradies)	Tradesperson (Tradies) (PDF, 524KB)
Train driver	Train driver (PDF, 408KB)
Travel agent	Travel agent (PDF, 443KB)
Truck driver	Truck driver (PDF, 474KB)

Agriculture

Download: Agricultural industry (PDF, 456KB)

If you're an employee in the agriculture industry it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

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

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours.

You can claim the cost of using your vehicle when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a fruit picker to your second job to test soil for crop research
- to and from an alternative workplace for the same employer on the same day – for example, between cane fields for your employer
- 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.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you must use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim 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, servicing or insurance costs.

If your motor vehicle is designed to carry a load of one tonne or more, or 9 or more passengers, such as a ute or minibus, or you use a motorcycle, all-terrain vehicle (ATV) or similar vehicle, you can't use the cents per kilometre method or the logbook method to calculate your claim. You can claim the actual costs you incur for the work-related use of your vehicle.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, carting cattle long distances between farms. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can’t claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

You can't claim 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.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, footy shorts, track pants, jeans, drill shorts or jackets.

You can claim the cost to buy, hire, repair or clean clothing if it is protective. Protective clothing has features and functions to protect you from specific risks of injury or illness at work. For example, a cattle farmer can claim gloves and steel-capped boots.

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

Licences, permits and cards

You can’t claim your drivers licence or the initial cost of getting a special licence, condition on your licence or certificate in order to gain employment. For example, a heavy vehicle permit, firearm licence or forklift licence.

You can claim the additional costs to renew a special licence, condition on your licence or certificate in order to perform your work duties. For example, if you need to have a forklift licence to get your job, you can’t claim the initial cost of getting the licence. However, you can claim the cost of renewing it during the period you are working.

Other expenses

You can claim the work-related portion of other expenses if they relate to your employment, including:

- working dog and working horse expenses, such as food, vet bills and miscellaneous items like the decline in value of a saddle
- hats and sunscreen if you work outdoors for prolonged periods
- union and professional association fees
- phone and internet costs, with records showing your work-related use
- technical or professional publications, and
- tools, equipment you use for work, such as a chainsaw or fencing tools. If the tool or equipment costs
  - more than $300 – you claim a deduction for the cost over several years (decline in value)
  - $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim private expenses, such as music subscriptions or childcare.

This information is for employees who work in agriculture. It doesn't apply to hobby farmers.

If natural disasters are causing you financial difficulties, phone us and we can help you manage your tax.

This is a general summary only. For more information, go to ato.gov.au/agriculture or speak to a registered tax professional.

Apprentice

Download: Apprentice (PDF, 617KB)

If you're an apprentice it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income

- you must have a record to prove it.

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

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a plumbing apprentice to your second job as a security guard
- to and from an alternative workplace for the same employer on the same day – for example, travelling between depots or work sites
- from home directly to an alternative workplace that isn't a regular place you perform your duties – for example, travelling from home to meet a client at their premises.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

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

If you claim 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, servicing or insurance costs.

If your motor vehicle is designed to carry a load of one tonne or more, or 9 or more passengers (including the driver), such as a ute or minibus, or you use a motorcycle or similar vehicle, you can't use the cents per kilometre method or the logbook method to calculate your claim. You can claim the actual costs you incur for the work-related use of your vehicle.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, drill shorts and shirts worn by tradespeople, or black pants worn by hairdressers.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing with protective features or functions which you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots or hi-vis clothing
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

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

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as an apprentice and 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 income from your current employment, such as your apprenticeship course.

You can't claim a deduction for:

- study that is only related in a general way or is designed to help you get a new job, for example, if you're an apprentice carpenter you can't claim the cost of a bookkeeping course
- repayments you make on your study or training support loan
- expenses your employer pays for or reimburses you for.

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance.

If a tool or a piece of equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, such as union and professional association fees.

You can't claim private expenses such as childcare, fines, music, or any expense that has been met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/apprentice or speak to a registered tax professional.

Australian Defence Force

Download: ADF members (PDF, 557KB)

If you work for the Australian Defence Force (ADF) it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours – for example, a military exercise held over the weekend.

You can claim the cost of using a car you own when you drive:

- between separate jobs on the same day (but not if one of the places is your home)
- to and from an alternative workplace that's not a regular workplace, while you're still on duty, and back to your normal workplace or directly home
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice

- the tools or equipment are bulky – meaning that because of their size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim 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 or insurance costs.

Fitness expenses

You can't claim fitness expenses, such as gym fees you incur to maintain the general standard of fitness expected of an ADF member.

You can claim fitness expenses if your role requires you to maintain a fitness level well above the normal ADF general standard and strenuous physical activity is an essential and regular part of your work. For example, if you are a physical training instructor with the Australian Special Forces.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for.

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance.

If a tool or piece of equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- technical or professional publications
- compulsory mess subscriptions
- union and professional association fees.

You can't claim private expenses, such as the cost of:

- attending social functions (even though these may be compulsory)
- haircuts, grooming, weight loss programs or supplies, even though the ADF has specific regulations
- self-education or study if the course, training or conference
  - doesn't have a sufficient connection with your current employment
  - only relates in a general way to your current employment
  - enables you to get employment or change employment.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/defence or speak to a registered tax professional.

Building and construction employees

Download: Building and construction worker (PDF, 569KB)

If you're a construction worker it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

In limited circumstances, **you can claim** the cost of trips between home and work, where:

- you have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday)
- you carry bulky tools or equipment for work, and all of the following apply
  - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for the items at the workplace.

You can claim the cost of using a vehicle you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your job in construction to your second job as a security guard
- to and from an alternative workplace for the same employer on the same day – for example, between depots or work sites
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction. If you claim your work-related car expenses using one of these methods, you can't claim any further deductions in the same tax return for the same car – for example, servicing or insurance costs.

If your vehicle is designed to carry a load of one tonne or more, or 9 or more passengers (including the driver), such as a ute or minibus, or you use a motorcycle or similar vehicle, you can't use the cents per kilometre method or the logbook method to calculate your claim. You can claim the actual costs you incur for the work-related use of your vehicle.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, working on an interstate worksite temporarily. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work. Circumstances may be different for fly-in fly-out (FIFO) workers.

You can't claim a deduction if the travel is paid for, or you're reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans, business attire or drill shorts and shirts worn by tradespeople.

You can claim the cost to buy, hire, repair or clean clothing if it is protective. Protective clothing has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, high-vis vests or steel-capped boots.

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance. For example, a circular saw, concrete mixer or screwdriver set.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- cost $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You will also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors
- renewal fees for licences, regulatory permits, certificates or 'cards' that relate to your work (but you can’t claim the cost of getting your initial licence to gain employment)
- safety equipment such as harnesses, goggles and breathing masks
- phone and internet costs, with records showing your work-related use
- union fees.

You can’t claim private expenses, such as gym fees, fines or your drivers licence, even if it is a condition of your employment.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/buildingconstruction or speak to a registered tax professional.

Bus driver

Download: Bus driver (PDF, 456KB)

If you're a bus driver it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of expenses. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace, work split shifts or have to work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, finishing your morning bus shift and driving to your second job in administration
- to and from an alternative workplace for the same employer on the same day – for example, travelling between different depots for the same company
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, driving a 2-day bus tour group from Newcastle to Canberra where you are required to sleep away from your home overnight. Travel expenses can include meals, accommodation, and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, black pants and collared shirts.

You can claim the cost of buying, hiring, repairing or cleaning clothing if it is considered:

- protective – clothing which has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots or hi-vis vests
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation – for example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
- non-compulsory uniforms that you employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Drivers licence

You can't claim the cost of getting or renewing your drivers licence, even if it is a condition of your employment. This is a private expense.

You can't claim the initial cost of getting a special licence or condition on your licence to get a job as a bus driver.

You can claim the additional costs to renew a special licence or condition on your licence in order to perform your employment duties. For example, a heavy vehicle permit.

Compulsory assessments

You can claim compulsory assessments and medical examinations you require to carry out your current employment duties. For example, working with children checks.

You can't claim compulsory pre-employment assessments and medical examinations you take to get employment as a bus driver.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- sunglasses and sunscreen where your work exposes you to the effects of the sun for prolonged periods
- overtime meals that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income
- cleaning products for the bus, if you are required to keep the bus clean and the products are not supplied by your employer – for example, anti-bacterial products and window cleaner
- diaries and logbooks – for example, to record student behaviour or damage to vehicles
- phone and internet costs, with records showing your work-related use
- union and professional association fees.

You can't claim private expenses, such as music subscriptions, childcare, seat covers, flu shots and other vaccinations, even if you're required to have them for work.

You can’t claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/busdriver or speak to a registered tax professional.

Call centre operator

Download: Call centre operator (PDF, 439KB)

If you’re a call centre operator it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren’t reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can’t claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours – for example, weekends or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your job in a call centre to your second job as a waiter
- to and from an alternative workplace for the same employer on the same day – for example, from your workplace to the company training centre
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

You can claim parking fees and tolls when you drive your car for work-related purposes – see car expenses conditions above.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire worn by office workers or plain black pants.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation – for example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Self-education and study expenses

You can claim self-education, study, seminar and training expenses if your course relates directly to your current job as a call centre operator and 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 – for example, studying for a Certificate 3 in Customer Engagement.

You need to be able to show how the course relates to your employment and have records for the expenses you claim – such as receipts for course fees, textbooks, stationery and travel expenses.

You can't claim a deduction if your study is only related in a general way to your current job or is designed to help you get a new job. For

example, if you're a call centre operator you can’t claim the cost of a course which would enable you to become a mortgage broker.

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

Working from home expenses

You can claim a deduction for running expenses you incur as a direct result of working from home. You must:

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

You can’t claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- logbooks, diaries and pens that you use for work and aren’t provided by your employer
- union and professional association fees
- phone and internet costs, with records showing your work-related use.

You can’t claim:

- parking at your normal place of work, or public transport, taxi or ride-share expenses from home to work, even if you work split shifts or unusual hours
- compulsory pre-employment assessments – for example, a hearing assessment you need to pass as a condition of employment

- costs associated with getting a new job, like paying a professional to write your job application
- childcare
- food, drinks or snacks you consume during your normal shift
- grooming expenses, such as hairdressing, skin care products or cosmetics.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/callcentre or speak to a registered tax professional.

Cleaner

Download: Cleaner (PDF, 425KB)

If you're a cleaner it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a cleaner to your second job as a waiter
- to and from an alternative workplace for the same employer on the same day – for example, travelling between different houses that you clean

- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

You can’t claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, night cleaning shifts.

In limited circumstances, **you can claim** the cost of trips between home and work where you:

- have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday)
- carry bulky tools or equipment for work and all of the following apply
  - the tools or equipment are essential to perform your employment duties and you don’t carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim 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 or insurance costs.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, active wear, black pants, polo shirts and sneakers.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing that has protective features or functions which you wear to protect you from specific risks of injury or illness at work. For example, aprons to protect your clothes from soiling or damage or special non-slip shoes to protect you from slipping on wet floors
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work.

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

Meal and snack expenses

You can't claim the cost of food, drink or snacks you consume during your shift (even if you work split shifts or unusual hours, or you receive an allowance). These are private expenses.

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance. For example, a steam cleaner or vacuum.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- phone costs, with records showing your work-related use
- personal protective equipment you buy, such as gloves and face masks.

You can't claim private expenses such as music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/cleaner or speak to a registered tax professional.

Community support worker or direct carer

Download: Community support worker and direct carer (PDF, 443KB)

If you're a community support worker or direct carer it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

This information is for employee community support workers and direct carers, it doesn't apply to participants or nominated representatives under the National Disability Insurance Scheme (NDIS).

Car expenses

You can’t claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or 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 have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday).

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a personal care assistant to your second job as a disability support worker
- to and from an alternative workplace for the same employer on the same day – for example, directly between clients' homes or taking a client to an appointment
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim 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 or insurance costs.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans, t-shirts, sneakers or business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing that has protective features and functions which you wear to protect you from specific risks of injury or illness

at work – for example, non-slip nursing shoes

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work.

Meal and entertainment expenses

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

You can claim the cost of a meal you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income.

You can't claim for the costs you incur for yourself or your client when taking them out – for example, paying for their coffee, lunch or ticket to attend a movie.

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a community support worker or direct carer and it:

- maintains or improves the specific skills and knowledge you need for your current duties – for example, a Certificate 4 in Ageing Support if you are employed as an aged care worker
- results in or is likely to result in an increase in income from your current employment.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- phone and internet costs, with records showing your work-related use
- working from home expenses to fulfil your employment duties

- personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray
- union and professional association fees.

You can't claim private expenses, such as:

- fitness expenses – for example, gym fees
- parking at your normal place of work or public transport, taxis or ride share expenses from home to work
- flu shots and other vaccinations
- pay TV, music subscriptions and streaming services.

You can't claim a deduction if the expense was met or reimbursed by your employer.

This is a general summary only. For more information, visit ato.gov.au/supportworker or speak to a registered tax professional.

Doctor, specialist or other medical professional

Download: Doctor, specialist or other medical professional (PDF, 440KB)

If you're a doctor, specialist or other medical professional it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work

outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, driving from your main job as a general practitioner to your second job as a university lecturer
- to and from an alternative workplace for the same employer on the same day – for example, travelling to different hospitals or medical centres
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim 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, servicing or insurance costs.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. Travel expenses can include meals, accommodation and incidental expenses you incur when travelling for work.

You can't claim travel expenses if you are taking private travel and add on a work-related component – for example, while on holiday, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing which has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, lab coats or surgical caps
- a compulsory uniform – you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a medical professional and 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 income from your current employment.

You can’t claim a deduction if your study is only related in a general way or is designed to help you get a new job.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment including:

- professional indemnity insurance
- medical journal subscriptions and publications
- medical professional association membership fees
- phone and internet costs, with records showing your work-related use
- medical equipment and insurance for that equipment
- personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray.

You can't claim flu shots and other vaccinations, even if you're required to have them for work.

This is a general summary only. For more information, go to ato.gov.au/doctors or speak to a registered tax professional.

Engineer

Download: Engineer (PDF, 490KB)

If you're an engineer it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours.

In limited circumstances, **you can claim** the cost of trips between home and work, where:

- you have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday)
- you carry bulky tools or equipment for work, and all of the following apply
  - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for the items at the workplace.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your main job as a mechanical engineer to your second job as a university lecturer
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your office to a job site
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim your work-related car expenses using one of these methods, you can’t claim any further deductions in the same tax return for the same car – for example, petrol, servicing or insurance costs.

If your vehicle is designed to carry a load of one tonne or more, or 9 or more passengers (including the driver), such as a ute or minibus, or you use a motorcycle or similar vehicle, you can’t use the cents per kilometre method or the logbook method to calculate your claim. You can claim the actual costs you incur for the work-related use of your vehicle.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is protective. Protective clothing has protective features or functions that you wear to protect you from specific risks of injury or illness at work – for example, steel-capped boots, gloves or hi-vis vests.

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

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as an engineer and it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can’t claim a deduction if your study is only related in a general way or is designed to help you get a new job.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Meal and snack expenses

You can't claim the cost of food, drink or snacks you consume during your shift (even if you work split shifts or unusual hours, or you receive an allowance). These are private expenses.

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- parking fees and tolls you incur when driving your vehicle for work-related purposes
- union and professional association fees
- phone and internet costs, with records showing your work-related use
- renewal fees for licences, regulatory permits, certificates or 'cards' that relate to your work (but you can't claim the cost of getting your initial licence to gain employment).

You can't claim private expenses such as childcare, music subscriptions or gym fees.

This is a general summary only. For more information, go to ato.gov.au/engineer or speak to a registered tax professional.

Factory worker

Download: Factory worker (PDF, 475KB)

If you're a factory worker it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your job as a factory worker to your second job as a bar assistant
- to and from an alternative workplace for the same employer on the same day – for example, from the warehouse to a job site
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don’t carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans or sneakers.

You can claim the cost to buy, hire, repair or clean clothing if it is protective. Protective clothing has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, gloves or fire-resistant clothing.

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

Meal and snack expenses

You can’t claim the cost of food, drink or snacks you consume during your normal working hours, even if you receive an allowance. These are private expenses.

If you receive an overtime meal allowance under an industrial law, award or agreement and it’s included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Licences and certificates

You can't claim the initial cost of getting a special licence, condition on your licence or certificate in order to gain employment – for example, a forklift licence.

You can't claim the cost of getting or renewing your drivers licence, even if it is a condition of your employment.

You can claim the additional costs to renew a special licence, condition on your licence or certificate in order to perform your work duties.

For example, if you need to have a heavy vehicle permit to get your job, you can't claim the initial cost of getting it. However, you can claim the cost of renewing it during the period you are working.

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance. For example, an air compressor, drill or hammer:

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You will also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim union fees, professional association fees and safety equipment such as goggles and breathing masks.

You can't claim private expenses, such as:

- parking at your normal place of work, or public transport, taxi or ride share expenses from home to work
- flu shots and other vaccinations, even if you're required to have them for work

- music subscriptions
- childcare fees.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/factory or speak to a registered tax professional.

Fire fighter

Download: Fire fighter (PDF, 420KB)

If you're a fire fighter it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a fire fighter to your second job as a first aid trainer
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your station to a primary school to run a fire safety information session with students
- from home directly to an alternative workplace – for example, travelling from home to work at a station other than your normal

station for the day.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don’t carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans or sneakers.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – items which have protective features and functions which you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, gloves or fire-resistant clothing
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation – for example, your firefighting uniform.

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

Meal and snack expenses

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

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, travelling to another state to fight a fire. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- phone and internet costs, with records showing your work-related use
- union and professional association fees
- additional costs you incur to renew a special licence or condition on your licence in order to perform your employment duties – for example, renewing a heavy vehicle permit (but **you can't claim** the cost of getting your initial licence to gain employment).

You can't claim private expenses such as:

- fitness expenses, except if your role requires a level of fitness well above ordinary firefighting standards

- the cost of getting or renewing your drivers licence, even if it is a condition of your employment
- attending social networking or fundraising events
- skin care products.

This is a general summary only and does not apply to volunteer fire fighters. For more information, go to ato.gov.au/firefighter or speak to a registered tax professional.

Fitness and sporting industry employees

Download: Fitness and sporting industry (PDF, 394KB)

If you're an employee in the fitness or sporting industry it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, driving from a gym that you work at to your second job as an umpire
- to and from an alternative workplace for the same employer on the same day – for example, between personal training venues or gyms

- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, active wear, tracksuits or sports shoes.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work.
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

Fitness expenses

You can’t claim fitness expenses to maintain your fitness. This includes:

- gym fees
- the cost of a program specifically designed to manage weight
- the cost of normal food substitutes or the costs of foods for special dietary purposes

- the cost of vitamins, minerals, or sports supplements, such as protein shakes.

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a fitness or sporting industry employee and 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 income from your current employment.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim the cost of study to enable you to move from being a personal trainer to a physiotherapist.

Tools and equipment expenses

You can claim the cost of:

- tools or equipment you use for work, such as exercise equipment
- insurance for your tools and equipment
- cost of repairs to your tools and equipment.

If the tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- phone and internet costs, with records showing your work-related use
- union and professional association fees

- sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors.

You can't claim private expenses such as music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/fitnessindustry or speak to a registered tax professional.

Flight attendant

Download: Flight attendant (PDF, 445KB)

If you're a flight attendant it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or work split shifts – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a flight attendant to your second job as a trainer
- to and from an alternative workplace for the same employer on the same day – for example, from a training venue to the airport

- from home directly to an alternative workplace – for example, travelling from home to an airport that is not your usual base airport or sign-on point.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. 'Overnight' can be taken to mean a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 hours or more) and would usually involve you taking up accommodation for that purpose. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

You can't claim expenses for travelling between your home and your sign-on point.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, plain black shoes. However, if your employer has a strictly-enforced uniform policy that stipulates the characteristics of shoes you must wear such as their colour, style and type, and the shoes are an integral part of your uniform, you may claim a deduction for the purchase of these shoes. For example, black leather court shoes with minimum and maximum requirements for heel height and circumference.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and

consistently enforced, and is sufficiently distinctive to your organisation

- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Meal and snack expenses

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

You can claim a deduction for food and drink that you purchase when you are travelling away from your home overnight in the course of performing your employment duties (see Travel expenses).

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- luggage and bags used for work-related purposes (if the luggage costs more than $300 you can claim the cost over several years (decline in value))
- phone and internet costs, with records showing your work-related use
- visa application fees when you are required to enter a country as part of your job
- rehydrating moisturisers and rehydrating hair conditioners used to combat the abnormal drying of skin and hair when working in the pressurised environment of an aircraft.

You can't claim private expenses such as:

- music subscriptions

- childcare
- fines
- grooming (including hairdressing expenses, cosmetics, hair styling products and general skin care products), even though you may be paid an allowance for grooming and be expected to be well groomed
- flu shots and other vaccinations, even if you're required to have them for work
- parking at your normal place of work, or public transport, taxi or ride-share expenses from home to work, even if you work split shifts or work unusual hours.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/flightattendants or speak to a registered tax professional.

Gaming attendant

Download: Gaming attendant (PDF, 386KB)

If you're a gaming attendant it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or work split shifts – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your morning café shift to your second job as a gaming attendant
- to and from an alternative workplace for the same employer on the same day – for example, travelling directly between 2 different casinos for the same employer
- from home directly to an alternative workplace – for example, travelling from home to training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, black pants, skirts, white collared shirts and plain black shoes.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you’re unsure).

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

Grooming

You can't claim the cost of hairdressing, cosmetics or hair and skin care products even though you may be expected to be well groomed at work. All grooming products are private expenses.

Meal and snack expenses

You can't claim 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.

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- renewal fees for licences, regulatory permits, certificates, or 'cards' that relate to your work (but you can't claim the cost of getting your initial licence to gain employment).

You can't claim private expenses, such as:

- parking at your normal place of work, or public transport, taxi or ride share expenses from home to work, even if you work split shifts or unusual hours
- phone and internet use where you only use your phone to communicate with your manager about your shifts or use the internet to check payslips or income statements
- paid television and streaming services
- watches
- music subscriptions
- childcare.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/gaming or speak to a registered tax professional.

Hairdresser or beauty therapist

Download: Hairdresser and beauty therapist (PDF, 424KB)

If you’re employed as a hairdresser or beauty therapist it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can’t claim the cost of normal trips between home and work, even if you have to work outside normal hours – for example, late night shopping or on the weekend.

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

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your hairdresser job to a second job with another employer
- to and from an alternative workplace for the same employer on the same day, such as between different salons owned by the same employer
- from home directly to an alternative workplace – for example, travelling from home to work at a salon other than your normal salon for the day.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, black pants or a black skirt.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing that has protective features or functions which you wear to protect you from specific risks of injury or illness at work – for example, an apron
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Tools and equipment expenses

You can claim the cost of:

- tools or equipment you use for work, such as a wax pot, hair cutting tools or hair styling tools
- insurance for your tools and equipment
- repairs to your tools and equipment.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment supplied by your employer or another person.

If you use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of repairs between private and work-related use.

Self-education and study expenses

You can claim a deduction for self-education expenses if your course relates directly to your current job, and it:

- maintains or improves the skills and knowledge you need for your current duties – for example, an advanced colouring course for a hairdresser or training on current trends in make-up for a make-up artist
- results in or is likely to result in an increase in income from your current employment.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, if you're a hairdresser you can't claim the cost of study to enable you to become a make-up artist.

Grooming expenses

You can't claim private grooming expenses, including hairdressing expenses, cosmetics, hair and skin care products or other beauty products, even though you may be expected to be well groomed at work. All grooming products are private expenses.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- technical or professional publications.

You can't claim private expenses such as music subscriptions, childcare, fines, flu shots and other vaccinations even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/hair or speak to a registered tax professional.

Hospitality worker

Download: Hospitality worker (PDF, 417KB)

If you're a hospitality worker it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren’t reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, black pants or white shirt.

You can claim a deduction for the cost of buying, hiring, repairing or cleaning clothing if it is considered:

- protective – clothing that has protective features or functions which you wear to protect you from specific risks of injury or illness at work – for example, protective gloves or aprons
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
- occupation-specific – clothing that distinctively identifies you as a person associated with a particular occupation – for example, chef's checked pants and chef's hat
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you’re unsure).

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

Car expenses

You can’t claim the cost of trips between home and work, even if you live a long way from your usual workplace, you have to work outside normal business hours or you are required to carry items that are illegal on public transport – for example, chef knives.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your first job as a waiter to your second job as a cleaner
- to and from an alternative workplace for the same employer on the same day – for example, travelling from the restaurant you work at to a catering function
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a hospitality worker and it:

- maintains or improves the skills and knowledge you need for your current duties – for example, a barista course if you are already working in a coffee shop
- results in or is likely to result in an increase in income from your current employment.

You can’t claim a deduction if your study is only related in a general way or is designed to help get you a new job. For example, you can’t claim the cost of study to enable you to move from being a food delivery driver to be a chef.

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

Tools and equipment expenses

You can claim the cost of:

- tools or equipment you use for work, such as chef knives
- insurance for your tools and equipment
- repairs to your tools and equipment.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- cost $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- renewing your responsible service of alcohol certificate or gaming. You can't claim a deduction for the cost of getting your initial licence

You can't claim private expenses such as music subscriptions, childcare, fines, flu shots and other vaccinations, even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/hospitality or speak to a registered tax professional.

IT professional

Download: IT professional (PDF, 390KB)

If you're an IT professional it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, travelling at night to reboot computer servers.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, if you drive directly from your job as an IT professional to your job as a university tutor
- to and from an alternative workplace for the same employer on the same day – for example, a computer technician who travels from their office to a client's premises
- from home directly to an alternative workplace – for example, travelling from home to training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you:

- have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday)

- carry bulky tools or equipment for work and all of the following apply
  - the tools or equipment are essential for you to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of their size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Self-education and study expenses

You can claim self-education and study expenses, including the cost of attending seminars, conferences and training courses, if your course relates directly to your employment and 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 income from your current employment.

For example, taking a course to learn how to use new software required to perform your work duties.

You can't claim a deduction if your study is only related in a general way or is designed to help get you a new job. For example, you can't claim a deduction if you are a software programmer studying to be a project manager.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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. For example, business attire worn by office workers.

Other expenses

You can claim the work-related portion of other expenses that relates to your employment, including:

- phone and internet costs, with records showing your work-related use
- tools and equipment you use for work. If the tool or equipment costs
  - more than $300 – you claim a deduction for the cost over several years (decline in value)
  - $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost
- technical or professional publications
- union and professional association fees.

You can't claim private expenses such as music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/IT or speak to a registered tax professional.

Lawyer

Download: Lawyer (PDF, 428KB)

If you're a lawyer it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, from your law firm's office to your second job as a university lecturer
- to and from an alternative workplace for the same employer on the same day – for example, from your office to visit a client in custody or attend court
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to represent a client at the High Court of Australia. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur when travelling for work.

You can’t claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, suits, ties, cufflinks or business attire.

You can claim the cost of buying, hiring, repairing or cleaning clothing if it is occupation-specific – clothing that distinctively identifies you as a person associated with a particular occupation. For example, a judge's robes.

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

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a lawyer and 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 income from your current employment.

For example, training, seminars or conferences you attend to meet your continuing professional development (CPD) requirements.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for the cost of taking a personal development or stress management course.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- renewing your annual practising certificates
- parking fees and tolls when you drive your car for work-related purposes
- Supreme Court Library fees
- professional indemnity insurance
- union and professional association fees

- technical or professional publications.

You can’t claim:

- costs met or reimbursed by your employer
- admission fees
- fines
- club membership fees, even if it is to meet clients – for example, golf membership fees
- entertainment expenses or social functions – for example, business lunches, galas or social nights
- gifts or greeting cards you buy for clients
- private expenses, such as personal grooming or childcare fees.

This is a general summary only. For more information, go to ato.gov.au/lawyer or speak to a registered tax professional.

Meat processing worker

Download: Meat processing worker (PDF, 422KB)

If you’re a meat processing worker it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can’t claim the cost of normal trips between home and work, even if you live a long way from your usual workplace, have to work outside normal business hours or you are required to carry items that are illegal on public transport – for example, knives.

You can claim the cost of using your car when you drive:

- directly between separate jobs on the same day – for example, from your first job as a meat processor directly to your second job as a butcher
- to and from an alternative workplace for the same employer on the same day – for example, between the abattoirs and your work site
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If knives, sharpening steels and protective clothing are the only items that you are expected to carry for work purposes, these are not considered bulky and **you can't claim** a deduction.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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. For example, jeans or plain shirts worn under protective coats.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing with protective features or functions that you wear to protect you from specific risks of injury or illness at work – for example, cut-resistant gloves, protective overalls or protective boots
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

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

Meal and snack expenses

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

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Tools and equipment expenses

You can claim the cost of:

- tools or equipment you use for work, such as knives and sharpening stones
- insurance for your tools and equipment
- repairs to your tools and equipment.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, such as union and professional association fees.

You can't claim private expenses such as childcare, fines, music, a flu shot or vaccinations, including Q fever vaccination.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/meatindustry or speak to a registered tax professional.

Media professional

Download: Media professional (PDF, 426KB)

If you're a media professional it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

In limited circumstances, **you can claim** the cost of trips between home and work, where you have shifting places of employment (that

is, you don't have a fixed workplace and you continually travel from one work site to another during your workday).

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, from your job with a newspaper to your second job as a TV presenter
- to and from an alternative workplace for the same employer on the same day – for example, between 2 TV studios
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

You can't claim a deduction when using a vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer and you incurred the cost as a result of you performing your employment duties.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim a deduction for travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to conduct an interview. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans or business attire worn by office workers.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can’t claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance. For example, video camera or editing tools.

If a tool or item of work equipment cost:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn’t form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- technical or professional publications
- buying or subscribing to a professional publication, newspaper, news service or magazine or pay TV 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
- phone and internet costs, with records showing your work-related use.

You can't claim a deduction for your drivers licence, hairdressing, cosmetics, hair and skin care product expenses even though you may be expected to be well groomed at work.

You can’t claim the cost of food, drink or snacks you consume during your normal working hours, even if you receive an allowance. These are private expenses.

This is a general summary only. For more information, go to ato.gov.au/mediaprofessional or speak to a registered tax professional.

Miner

Download: Miners (PDF, 423KB)

If you’re a miner it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren’t reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, from your job on a mine site to your second job as a bar attendant
- to and from an alternative workplace for the same employer on the same day – for example, travel from a depot to a mine site
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, such as where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky, meaning that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, travelling interstate to complete a work health and safety

course. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

Circumstances may be different for fly-in fly-out (FIFO) or drive-in drive-out (DIDO) workers.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans, drill shirts and plain pants.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing that has protective features or functions which you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots or fire-resistant clothing
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Meal and snack expenses

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

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors
- phone and internet costs, with records showing your work-related use
- renewing a special licence, condition on your licence or certificate in order to perform your work duties. For example, if you need to have a forklift licence to get your job, you can't claim the initial cost of getting the licence. However, you can claim the cost of renewing it during the period you are working.

You can't claim private expenses such as music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/mining or speak to a registered tax professional.

Nurse or midwife

Download: Nurse or midwife (PDF, 429KB)

If you're a nurse or midwife it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace, you are on-call or have to work outside normal business hours – for example, public holidays or early morning shifts.

In limited circumstances, **you can claim** the cost of trips between home and work, where you have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday).

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your first job as a nurse to your second job as a university lecturer
- to and from an alternative workplace for the same employer on the same day – for example, driving between clinics for the same employer
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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. For example, white shirt and black pants.

You can claim the cost of buying, hiring, repairing or cleaning clothing if it considered:

- protective – clothing that has protective features and functions which you wear to protect you from specific risks of injury or illness at work. For example, non-slip nursing shoes or scrubs
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

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

Phone, data and internet expenses

You can claim phone, data and internet costs apportioned for private and work use, with records showing your work-related use.

You can't claim phone, data and internet use where you only use your phone to communicate with your manager about your shifts or use the internet to check payslips, rosters or income statements.

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a nurse or midwife and 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 income from your current employment.

For example, continuing professional development to maintain your registration or taking a Master of Health (Advanced Nursing) to maintain or improve the specific skills and knowledge you require as a nurse.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Accounting if you're working as a nurse.

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

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- agency commissions and agency fees, and annual practising certificate fees
- technical or professional publications
- tools and equipment, such as a stethoscope or a pin watch
- personal protective equipment you buy, such as gloves or face masks.

You can't claim private expenses such as music subscriptions, childcare, fines, flu shots and other vaccinations, even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/nurse or speak to a registered tax professional.

Office worker

Download: Office worker (PDF, 485KB)

If you're an office worker it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work

outside normal business hours – for example, having to work late to speak to a colleague in a different time zone.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, from your first job as a receptionist to your second job as a musician
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your regular office to a different office to attend a meeting
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, travelling interstate to attend a conference. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Self-education and study expenses

You can claim self-education and study expenses, including the cost of seminars, training and conferences, if your course relates directly to your employment as an office worker and 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 income from your current employment.

For example, taking a Certificate 3 in Business Administration to maintain or improve the specific skills and knowledge you require as an office administrator.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Business if you're working as an office assistant.

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

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

- use one of the methods set out by us to calculate your deduction

- keep the correct records for the method you use.

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- technical or professional publications
- union and professional association fees.

You can't claim private expenses such as prescription glasses or contact lenses, music subscriptions, childcare, fines, flu shots and other vaccinations, even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/office or speak to a registered tax professional.

Paramedic

Download: Paramedic (PDF, 444KB)

If you're a paramedic it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a paramedic to your second job as a first aid trainer
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your ambulance station to a meeting at head office
- from home directly to an alternative workplace – for example, travelling from home to work at a station other than your normal station for the day.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to attend a conference. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – items that have protective features and functions which you wear to protect you from specific risks of injury or illness at work
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, gym attire, plain shirts or sneakers.

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

Meal and snack expenses

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

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Fitness expenses

You can't claim fitness expenses, such as gym fees, to maintain your fitness.

In very limited circumstances, **you can claim** fitness expenses if your role requires you to maintain a fitness level well above the normal paramedic standard and strenuous physical activity is an essential and regular part of your work. For example, paramedics who work in specialist rescue operations and are regularly tested on their fitness, such as vertical access (cliff and building), white water survival and snowfield work.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- phone and internet costs, with records showing your work-related use
- sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors
- union and professional association fees
- tools and equipment, such as a stethoscope or a pin watch (if these items cost more than $300, you must claim the cost over several years (decline in value))
- additional costs you incur to renew a special licence or condition on your licence in order to drive the ambulance vehicle – for example, a heavy vehicle permit
- personal protective equipment you buy, such as gloves or face masks.

You can't claim private expenses such as:

- getting or renewing your drivers license
- attending social functions
- haircuts or grooming
- rent or other living expenses – even if you are working at a different station or a remote location for an extended period
- flu shots and other vaccinations, even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/paramedic or speak to a registered tax professional.

Performing artist

Download: Performing artist (PDF, 439KB)

If you're employed as a performing artist it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren’t reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can’t claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, the weekend or evenings.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your rehearsal for a musical production to your second job as a dance teacher
- to and from an alternative workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don’t carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, travelling interstate to shoot a scene for a television series. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur when travelling for work.

You can't claim travel to an audition or interview to apply for a new role.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)

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

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- conventional clothing for a costume – everyday clothing that is bought or hired specifically for a particular role and not used for private purposes.

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work that isn't a costume for a particular role, even if your employer requires you to wear it and you only wear these items of clothing at work. For example, black pants and white shirts worn by members of an orchestra or general exercise clothing and sneakers for rehearsal.

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

Grooming expenses

You can claim the cost of:

- a particular hairstyle if it's required for a role
- hairdressing to maintain a required hair length or style as part of a costume for continuity purposes
- stage makeup, including the cost of cleansing materials for removing stage makeup.

You can't claim the cost of hairdressing, cosmetics, hair and skin care products not relating to your role or costume. All grooming products not relating to your role are private expenses.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- the cost of researching a role or character that you have been employed to play
- agent's fees (but you can't claim the upfront or joining fee)
- phone and internet costs, with records showing your work-related use
- maintaining a photographic portfolio (you can't claim the initial cost of preparing the portfolio)
- multimedia.

You can't claim private expenses such as:

- entertainment expenses or social functions – for example, awards nights or galas
- pay television and streaming service
- fitness expenses (there are very limited circumstances where fitness expenses can be claimed and only those who perform strenuous physical activities as a regular part of their role can claim, like a trapeze artist or tumbler with a circus)
- preparing for or attending auditions, as you incur these expenses in getting work rather than doing work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/performingartist or speak to a registered tax professional.

Pilot

Download: Pilot (PDF, 383KB)

If you're a pilot it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or you are on-call and are called in to work a shift.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, from your first job as a pilot to your second job as a cadet trainer
- to and from an alternative workplace for the same employer on the same day – for example, from the airport to the airline training centre
- from home directly to an alternative workplace – for example, travelling from home to the airline training centre to attend a work-related training.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. 'Overnight' could include a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 hours or more) and would usually involve you taking up accommodation for that purpose. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

You can’t claim expenses for travelling between your home and your usual sign-on point. For example, if you live in Melbourne and your usual sign-on point is Newcastle, you can’t claim the travel, accommodation or meals when you travel between Melbourne and Newcastle.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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. For example, clothing bought deliberately to look like a passenger when travelling and general business attire worn by pilots, such as plain black pants or black shoes.

However, if your employer has a strictly-enforced uniform policy that stipulates the characteristics of shoes you must wear such as their colour, style and type, and the shoes are an integral part of your uniform, you may claim a deduction for the purchase of these shoes. For example, black leather court shoes with minimum and maximum requirements for heel height and circumference.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, your pilot uniform
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

Meal and snack expenses

You can claim a deduction for the cost of food, drinks, or snacks that you purchase when you are travelling away from home overnight (take your mandatory rest break) in the course of performing your employment duties (see Travel expenses).

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- aviation medical appointments and examinations required by the Civil Aviation Safety Authority
- anti-glare glasses, if used to counter glare and protect against illness or injury
- rehydrating moisturisers and rehydrating hair conditioners
- the decline in value of luggage used for work purposes (if the luggage cost less than $300, the entire cost can be claimed)
- union and professional association fees
- visa applications and fees when you are required to enter a country as part of your job
- renewing your pilot's licence (you can't claim the initial cost of getting it)
- phone and internet costs, apportioned for private and work use.

You can't claim private expenses such as:

- gaming consoles or flight simulator games
- watches, including chronograph watches

- sunscreen (depending on the type of aircraft and the level of sun protection it has)
- mobile phone holders for the aircraft
- flu shots and other vaccinations
- parking at or near a regular place of work or tolls you incur for trips between your home and work.

You can't claim the cost of food, drinks, or snacks while performing your duties, if you don't travel away from your home overnight (take your mandatory rest break). This is the case even if you receive an allowance. For example, if you fly domestic routes during the day which allow you to return to your home at night.

This is a general summary only. For more information, go to ato.gov.au/pilot or speak to a registered tax professional.

Police officer

Download: Police officer (PDF, 408KB)

If you're a police officer it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, night or public holiday shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a police officer to your second job as a security guard
- to and from an alternative workplace for the same employer on the same day – for example, travelling from the police station to a crime scene
- from home directly to an alternative workplace – for example, travelling from home to work at a station other than your normal station for the day.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

You can claim buying, hiring, repairing or cleaning clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- protective – items that have protective features and functions which you wear to protect you from specific risks of injury or illness at work.

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire or gym wear.

If you're working as an undercover police officer, you may be able to claim a deduction for the cost of conventional clothing you wore during a specific operation. The clothing must be directly related to your income-earning activities as a police officer. For example, clothing worn to pose as a member of a gang.

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

Phone, data and internet expenses

You can claim phone, data and internet costs apportioned for private and work use, with records showing your work-related use.

You can't claim phone, data and internet use where you only use your phone to communicate with your manager about your shifts or use the internet to check payslips, rosters or income statements.

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a police officer and 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 income from your current employment.

You can’t claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Nursing if you're working as a police officer.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- technical or professional publications.

You can’t claim private expenses such as:

- haircuts, grooming, weight loss programs or supplies even though there may be specific regulations
- attending social functions
- fitness expenses (except if your role requires a level of fitness well above ordinary police standards, such as special operations)
- flu shots and other vaccinations, even if you're required to have them for work.

This is a general summary only. For more information, go to ato.gov.au/police or speak to a registered tax professional.

Public servant

Download: Public servant (PDF, 405KB)

If you're a public servant, it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, having to work late to speak to a colleague in a different time zone.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your public service job to a second job as a musician

- to and from an alternative workplace for the same employer on the same day – for example, travelling to a different office to attend a meeting
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire worn by office workers.

You can claim buying, hiring, repairing or cleaning clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- protective – items that have protective features and functions which you wear to protect you from specific risks of injury or illness at work.

Self-education and study expenses

You can claim self-education and study expenses, including the cost of attending seminars, conferences and training courses, if your course relates directly to your employment and 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 income from your current employment.

You can't claim a deduction if your study is only related in a general way or is designed to help get you a new job – for example, a health and wellbeing course.

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

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses if it relates to your employment, including:

- technical or professional publications
- phone and internet costs, with records showing your work-related use
- union and professional association fee.

You can't claim private expenses such as prescription glasses or contact lenses, music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/office or speak to a registered tax professional.

Real estate professional

Download: Real estate professional (PDF, 475KB)

If you're a real estate professional, it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your first job as a real estate agent to your second job as a musician
- to and from an alternative workplace for the same employer on the same day – for example, travelling between the office to residential open homes
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you have shifting places of employment (that

is, you have no fixed place of work and you continually travel from one work site to another throughout your workday).

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work

- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Tools and equipment expenses

You can claim the tools or equipment you use for work.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion.

Gifts

You can claim a deduction for the cost of gifts you buy for work purposes if you are a salesperson or property manager entitled to receive your income from commission or both commission and retainer.

You can't claim a deduction for gifts you buy 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 a live sporting event.

Other expenses

You can claim the work-related portion of other expenses if it relates to your employment, including:

- advertising your services – for example, through newspapers, letterbox drops and signage (however you can't claim a deduction

for the cost of advertising if you earn your income from a fixed salary and you aren't entitled to earn commission)

- phone and internet costs, with records showing your work-related use
- renewing your annual Certificate of Registration.

You can't claim private expenses such as drivers licence, grooming (hairdressing expenses or cosmetics), music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/realestate or speak to a registered tax professional.

Recruitment consultant

Download: Recruitment consultant (PDF, 423KB)

If you're a recruitment consultant it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or work split shifts – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a

recruitment consultant to your second job as a career counsellor

- to and from an alternative workplace for the same employer on the same day – for example, from your usual workplace to attend a professional development workshop at a conference centre
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Seminars, conferences and training courses

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

If there is a private component to attending the seminar, conference or training course, then you may not be able to claim all of your expenses.

You can't claim for the cost of a course if it is only related in a general way to your current employment or designed to help you get a new job. For example, you can't claim the cost of study to become an engineer.

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

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses if it relates to your employment including:

- parking fees and tolls when you drive your car for work-related purposes – see car expenses conditions above
- premium recruitment subscriptions, such as LinkedIn Subscription, Recruiter Lite
- phone and internet costs, with records showing your work-related use
- union and professional association fees.

You can't claim private expenses such as:

- parking at your normal place of work or public transport, taxis or ride share expenses from home to work, even if you work split shifts or unusual hours
- medical or childcare fees
- grooming expenses – hairdressing, cosmetics and skin care products
- the cost of entertainment or social functions – for example, business lunches, galas or networking evenings.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/recruitmentconsultant or speak to a registered tax professional.

Retail

Download: Retail industry worker (PDF, 416KB)

If you work in retail it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours or work split shifts – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your retail job to your second job as a waiter
- to and from an alternative workplace for the same employer on the same day – for example, between separate retail stores for the same employer
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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. For example, business attire or clothing sold in the retail store you work.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Self-education and study expenses

You can claim self-education and study expenses, including the cost of conferences, seminars and training courses, if your course relates directly to your current job – for example, a customer service course.

You can't claim a deduction if your study is only related in a general way or is designed to help get you a new job – for example, a health and wellbeing course.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer requires you to use them and you work in a store that sells them.

Meal and snack expenses

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

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Other expenses

You can claim the work-related part of other expenses that relate to your employment, including:

- union and professional association fees

You can't claim:

- costs met or reimbursed by your employer
- phone and internet use where your only work-related use is to communicate with your manager about your work shifts, or to check payslips or payment summaries
- parking at your normal place of work, or public transport, taxi or ride-share expenses from home to work, even if you work split shifts or unusual hours
- flu shots and other vaccinations, even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/retail or speak to a registered tax professional.

Sales and marketing

Download: Sales and marketing (PDF, 423KB)

If you work in sales and marketing it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a marketing manager to your second job as a university tutor
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your office to a client's office for a meeting
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you:

- have shifting places of employment (that is, you have no fixed place of work and you continually travel from one work site to another throughout your workday)
- carry bulky tools or equipment for work and all of the following apply
  - the tools or equipment are essential for you to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for such items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to attend a conference. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning

- the decline in value of items provided to you by your employer – for example, a laptop or a phone
- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment – for example, phone and internet costs, with records showing your work-related use.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/sales or speak to a registered tax professional.

Security industry

Download: Security industry (PDF, 488KB)

If you're an employee in the security industry it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, you're on call, you work weekends or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your first job as a security guard to your second job as a bartender
- to and from an alternative workplace for the same employer on the same day – for example, between different venues where you perform your duties as a security guard
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work where you have shifting places of employment (that is, you have no fixed place of work and you continually travel from one work site to another throughout your shift).

You can't claim a deduction when using a vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer, and the cost was incurred while using the car to perform your employment duties.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, jeans, black pants or sneakers.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – items with protective features or functions you wear to protect you from specific risks of injury or illness at work – for example, a bullet-proof vest or high-vis vest

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, a shirt with your employer's logo embroidered on it that is compulsory for you to wear at work.

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

Seminars, conferences and training courses

You can claim for the cost of seminars, conferences and training courses that relate to your work in the security industry – for example, a Certificate 2 in Security Operations.

You can't claim for the cost of a course if it is only related in a general way to your current employment or designed to help you get a new job.

Guard dog expenses

You generally **can't claim** guard dog expenses, unless:

- your duties require you to use a guard dog
- the dog is trained to be a guard dog from a young age
- the dog is not treated like your pet or your family's pet.

If you're required to provide your own guard dog for a work-related purpose, you can claim a deduction for ongoing expenses such as food, veterinary expenses and registration costs.

You can't claim a deduction if your employer provided the dog or reimbursed you for the costs.

Meal and snack expenses

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

If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Licence, permit or card expenses

You can claim renewal fees for a licence or ticket required to perform your employment duties in the security industry.

You can't claim the initial cost of getting a licence or ticket in order to gain employment.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- tools and equipment, including repairs and insurance (such as a flashlight or a utility belt)
- phone and internet costs with records showing your work-related use
- union and professional association fees.

You can't claim private expenses such as fitness expenses, drivers licence, music subscriptions, childcare or fines.

This is a general summary only. For more information, go to ato.gov.au/security or speak to a registered tax professional.

Teacher

Download: Teacher (PDF, 423KB)

If you're a teacher it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, attending parent-teacher interviews.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your first job as a teacher to your second job as a tutor
- to and from an alternative workplace for the same employer on the same day – for example, driving from your regular school to another school to moderate exam results
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, sports clothing or business attire.

You can claim the cost to buy, hire, repair or clean a compulsory uniform. The uniform must be explicitly required by a workplace agreement or policy.

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

Self-education and study expenses

You can claim self-education and study expenses, including the cost of conferences, seminars and training courses, if your course relates directly to your employment as a teacher and 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 income from your current employment.

For example, a course in working with children with special learning needs.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job.

Working from home expenses

You can claim a deduction for running expenses you incur directly as a result of working from home. You must:

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

You can't claim:

- coffee, tea, milk and other general household items, even if your employer provides these at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- the decline in value of items provided to you by your employer – for example, a laptop or a phone

- any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- phone and internet costs, with records showing your work-related use
- excursions, school trips and camps
- first aid courses if you are the designated first aid officer
- teaching aids
- technical or professional publications
- union and professional association fees.

You can't claim private expenses such as:

- gifts you purchased for students
- meeting students' personal expenses – for example, paying for lunch, excursions or schoolbooks
- flu shots and other vaccinations, even if you're required to have them for work.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/teacher or speak to a registered tax professional.

Tradesperson (Tradies)

Download: Tradesperson (Tradies) (PDF, 524KB)

If you're a tradie it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the costs of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend work.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your first job as an electrician to your second job as a TAFE teacher
- to and from an alternative workplace for the same employer on the same day, for example from one work site to another work site
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where:

- you have shifting places of employment (that is, you have no fixed place of work and you continually travel from one work site to another throughout your workday)
- you carry bulky tools or equipment for work and all of the following apply
  - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky, meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

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

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

If your vehicle is designed to carry a load of one tonne or more, or 9 or more passengers (including the driver), such as a ute or minibus, or you use a motorcycle or similar vehicle, you can't use the cents per kilometre method or the logbook method to calculate your claim. You can claim the actual costs you incur for the work-related use of your vehicle.

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, drill shorts, jeans or plain shirts.

You can claim the cost to buy, hire, repair or clean protective clothing. Protective clothing has protective features or functions which you wear to protect yourself from specific risks of injury or illness at work. For example, steel-capped boots or fire-resistant clothing.

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

Tools and equipment expenses

You can claim the cost of tools and equipment you use for work, including repairs and insurance.

If a tool or equipment costs:

- more than $300 – you claim a deduction for the cost over several years (decline in value)
- $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.

You can't claim tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- renewing your licence, regulatory permit, card or certificate to continue to perform your work duties
- sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors
- phone and internet costs, with records showing your work-related use
- overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income.

You can't claim private expenses such as drivers licence, music subscriptions, fines, fitness expenses or childcare.

This is a general summary only. For more information, go to ato.gov.au/tradie or speak to a registered tax professional.

Train driver

Download: Train driver (PDF, 408KB)

If you're a train driver it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, on the weekend.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, from your job as a train driver to your second job as a safety instructor
- to and from an alternative workplace for the same employer on the same day – for example, travelling between train stations or depots for your employer
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work and all of the following apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle

- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, driving the train to a location interstate, resting in the barracks or accommodation and then returning to your home depot the next shift. 'Overnight' could include a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 hours or more) and would usually involve you taking up accommodation for that purpose.

You can’t claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)

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

You can’t claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, standard jeans, drill shirts and plain pants.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- protective – clothing with protective features and functions which you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots
- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

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

Phone, data and internet expenses

You can claim phone, data and internet costs apportioned for private and work use, with records showing your work-related use.

You can't claim phone, data and internet use where you only use your phone to communicate with your manager about your shifts or use the internet to check payslips, rosters or income statements.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income
- protective equipment such as sunglasses and ear plugs
- compulsory assessments and medical examinations you require to carry out your current employment duties.

You can't claim for the cost of:

- food and drinks, if you do not travel away from your home overnight in the course of performing your duties
- items that you use to take your food or drink to work, or use at work, even when travelling overnight for work – for example, an esky
- music subscriptions
- childcare
- gym fees
- flu shots and vaccinations, even if you're required to have them for work
- items you purchased where your employer reimbursed you for the cost or paid for the expense.

This is a general summary only. For more information, go to ato.gov.au/traindrivers or speak to a registered tax professional.

Travel agent

Download: Travel agent (PDF, 443KB)

If you're a travel agent it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of those places is your home) – for example, from your first job as a travel agent to your second job as a yoga instructor
- to and from an alternative workplace for the same employer on the same day – for example, from your normal workplace to a different office for a meeting
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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

Travel expenses

You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, to attend conferences, seminars, training courses or industry promotion events. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

You can claim a deduction for expenses if the travel directly relates to your job and either:

- your employer provides educational or familiarisation travel to learn about new products or tour destinations
- you use educational leave to take such travel.

You can't claim a deduction for:

- personal holidays, even if they are discounted by your employer
- travel expenses if your employer or another person has paid for these or reimbursed you
- travel insurance – as these policies cover private items such as illness, loss of baggage and theft
- passport application and renewal fees
- travel expenses related to taking a family member or friend with you on work travel.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, business attire.

You can claim the cost of buying, hiring, repairing or cleaning clothing that is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, a shirt with your employer's logo embroidered on it that is compulsory for you to wear at work
- non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

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

Self-education and study expenses

You can claim self-education and study expenses if your course relates directly to your employment as a travel agent and 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 income from your current employment.

For example, taking a Certificate 3 in Travel to maintain or improve the specific skills and knowledge you require as a travel agent.

You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Hotel Management to get a job as a hotel manager.

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

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- phone and internet costs, with records showing your work-related use
- union and professional association fees
- technical or professional publications.

You can't claim private expenses such as music subscriptions, childcare or fines.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/travelagents or speak to a registered tax professional.

Truck driver

Download: Truck driver (PDF, 474KB)

If you're a truck driver it pays to learn what you can claim.

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day (but not if one of the places is your home) – for example, you drive from your first job as a truck driver to your second job as a driving instructor
- to and from an alternative workplace for the same employer on the same day – for example, travelling between depots
- from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently by using a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim 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 or insurance costs.

Travel expenses

You can claim travel expenses if you travel away from home overnight in the course of performing your employment duties. For example, driving interstate, having your mandatory rest break and then returning to your home depot. 'Overnight' includes a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 hours or more) and may involve you taking up accommodation for that purpose.

You can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

You can't claim accommodation expenses if you sleep in your truck or your employer provides you with accommodation.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)

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

You can't claim the cost to buy, hire, repair or clean conventional clothing you wear for work, 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 – for example, standard jeans, plain shirts and plain pants.

You can claim the cost to buy, hire, repair or clean clothing if it is:

- a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
- protective – clothing with protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots or hi-vis clothing.

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

Drivers licence

You can't claim the cost of getting or renewing your drivers licence, even if it is a condition of your employment. This is a private expense.

You can't claim the initial cost of getting a special licence or condition on your licence to get a job as a truck driver.

You can claim the additional costs to renew a special licence or condition on your licence in order to perform your employment duties. For example, a heavy vehicle permit.

Other expenses

You can claim the work-related portion of other expenses that relate to your employment, including:

- sunglasses and sunscreen where you are exposed to the sun for prolonged periods while you're performing your employment duties
- sleeping bag and pillows when you use these on your mandatory long rest break and sleep away from home for work.

You can't claim private expenses such as music subscriptions, childcare, fines or the cost of food, drink or snacks you consume during your normal working hours.

You can't claim a deduction if the cost was met or reimbursed by your employer.

This is a general summary only. For more information, go to ato.gov.au/truckdrivers or speak to a registered tax professional.

Common work-related deductions and record keeping

The following content contains guides for common deductions.

Use the table below to access either:

- the summary of common work-related expenses and record keeping requirements
  - select the link in the left column of the table
  - read the content online
- the PDF summary of common work-related expenses and record keeping requirements
  - select the link in the right column of the table to open the PDF
  - you can download as a PDF.

Common deductions and record keeping information

Toolkit web content	PDF download
Car expenses	Car expenses (PDF, 718KB)
Clothing and laundry expenses (including footwear)	Clothing and laundry expenses (PDF, 372KB)
Gifts and donations	Gifts and donations (PDF, 269KB)
Keeping records for work-related expenses	Keeping records for work-related expenses (PDF, 543KB)
Overnight travel expenses	Overnight travel expenses (PDF, 427KB)

Self-education expenses	Self-education expenses (PDF, 422KB)
Working from home deduction	Working from home deduction (PDF, 760KB)

Car expenses

Download: Car expenses (PDF, 718KB)

To claim a deduction for a work-related expense:

- You must have spent the money yourself and weren't reimbursed.
- The expense must directly relate to earning your income.
- You must have a record to prove it.

What can I claim?

You can claim a deduction for car expenses if you use your car to:

- perform your work duties
- attend work-related conferences or meetings away from your normal workplace
- travel directly between 2 separate places of employment if neither of the places is your home
- travel from your normal workplace to an alternative workplace (and return)
- travel from your home to an alternative workplace, then to your normal workplace.

Remember:

- You generally can't claim the cost of trips between home and work, even if you live a long distance from your usual workplace or work outside normal business hours.
- You can't claim a deduction for a car expense that has been reimbursed.

In limited circumstances you can claim the cost of trips between home and work, where:

- you had shifting places of employment (that is, you regularly work at more than one site each day before returning home)
- you carry bulky tools or equipment for work and all of the following apply
  - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of their size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for such items at the workplace.
- your home was a base of employment – that is, you were required to start certain work activities at home and travel to a workplace to complete those work activities.

How to calculate your car expenses

You can choose between the cents per kilometre method or the logbook 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 someone else's car, you can claim a deduction for the actual costs you incur that relate to your work use.

Cents per kilometre method

If you use the cents per kilometre method, your claim is based on a set rate per kilometre. You:

- can claim a maximum of 5,000 km for work-related use, per year, per car

- don't need receipts for your expenses (e.g. fuel receipts)
- do need a record to show how you calculate your work-related kilometres (e.g. using a diary or the myDeductions tool in the ATO app)
- need to be able to show that you own the car.

The cents per kilometre rate covers all car expenses including decline in value, registration and insurance, maintenance, repairs and fuel costs. You can't add these, or any other car expenses, on top of the rate when calculating your deduction.

Logbook method

The logbook method allows you to claim the work-related portion of your actual car expenses. Expenses you can claim include running costs such as fuel, oil and servicing, registration, insurance and the decline in value.

You can't claim capital costs, such as the purchase price of your car, the principal of a loan to buy it or any improvement costs (e.g. adding tinted windows).

You need records for all other car expenses, including evidence that you own the car, and odometer readings at the start and end of the period you used the car during the year.

To work out your work-related use percentage, you need a valid logbook and the odometer readings for the start and end of the logbook period. Your logbook:

- needs to show your work-related trips for a continuous 12-week period that represents your general pattern of work-related travel
- needs to show the destination and purpose of every journey, the odometer reading at the start and end of each journey, and the total kilometres travelled
- is valid for 5 years (unless your circumstances change – for example, you change jobs)
- can be a paper logbook or can be kept electronically by using the myDeductions tool in the ATO app.

Tip – if you're using the logbook method for 2 or more cars, you'll need to keep a separate logbook for each car. The logbooks must be kept

for the same 12-week period.

You can claim fuel and oil costs, based on either actual receipts, or an estimate of the expenses using odometer records that show readings from the start and the end of the period you used the car during the income year.

If your car is a zero emissions electric car or a plug-in hybrid electric vehicle (PHEV), you can choose to use the electric vehicle home charging rate set out in PCG 2024/2 *Electric vehicle home charging rate – calculating electricity costs when a vehicle is charged at an employee's or individual's home* and your odometer records to estimate your home charging expenses. From 1 July 2024, you can also use the home charging rate using the methodology in PCG 2024/2 if you own and use a plug-in electric vehicle (PHEV) for work.

Definition of a car

A car is a motor vehicle that carries a load of less than one tonne and fewer than 9 passengers (including the driver). This includes electric (zero emission), PHEVs and hybrid vehicles if they meet this definition. Motorcycles and similar vehicles are not cars.

Vehicles that aren't cars

If your vehicle isn't a car, you can claim your actual work-related expenses. You can't use the logbook or cents per kilometre method.

If you are claiming for a vehicle that is not a car, you will need to keep records of all expenses and your work-related use. While it is not a requirement to keep a logbook, it is the easiest way to calculate your work-related use.

This is a general summary only.

For more information, go to ato.gov.au/carexpenses or speak to a registered tax professional.

Clothing and laundry expenses (including footwear)

Download: Clothing and laundry expenses (PDF, 372KB)

To claim a deduction for a work-related expense:

- You must have spent the money yourself and weren’t reimbursed.
- The expense must be directly related to earning your income.

- You must have a record to prove it.

Clothing and laundry expenses (including footwear)

You can't claim a deduction for clothing you wear to work, unless that clothing is in a specific category.

You can’t claim the cost of buying, hiring, repairing or cleaning conventional clothing you buy to wear for work, even if your employer says this is compulsory or you only wear it when you are at work.

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

You can claim the cost of buying, hiring, repairing or cleaning work clothing in these categories:

- occupation-specific
- protective
- compulsory uniforms
- non-compulsory uniforms registered on the Register of Approved Occupational Clothing.

Remember:

You can’t claim a deduction if your employer pays for, or reimburses you for, expenses you incur for work clothing.

Occupation-specific

You can claim a deduction for occupation-specific clothing that distinctively identifies you as a person associated with a particular occupation – for example, a judge's robe or chef's chequered pants. If the clothing may be worn by multiple professions, it's not considered occupation-specific.

Protective

You can claim a deduction for clothing you wear to protect you from real and likely risk of illness or injury from your work activities or your work environment.

Clothing must have protective features or functions to be considered protective rather than conventional clothing. Protective clothing may

include:

- safety-coloured (hi-vis) vests
- protective boots (i.e., steel-capped boots)
- boiler suits or aprons that protect ordinary clothing
- fire-resistant clothing
- clothing with a UPF sun protection rating
- non-slip nurses' shoes.

There must be a link between your work-related activities, the risk presented by your environment and the form and function of the clothing to reduce the risk. You can’t claim a deduction for conventional clothes that don't have features or functions for protection against the risk of illness or injury at your work. For example, you can't claim for jeans, drill shirts, shorts, trousers, socks or everyday enclosed shoes.

Compulsory uniform

You can claim a deduction for a compulsory uniform. Your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy. A compulsory uniform must be sufficiently distinctive to your particular organisation so that a casual observer can clearly identify:

- you as working for a particular employer
- the products or services provided by your employer.

Conventional clothing is not a compulsory uniform, even if your employer requires you to wear it, or you pin a name badge to it.

Shoes, socks and stockings are generally not deductible. In limited circumstances, you can claim a deduction for shoes, socks and stockings if:

- they are an essential part of a distinctive compulsory uniform
- the characteristics (colour, style and type) are an integral and distinctive part of your uniform that your employer specifies in the uniform policy.

This differentiates them from conventional clothing.

Non-compulsory uniform

You can't claim a deduction for non-compulsory work uniforms unless your employer has registered the design on the Register of Approved Occupational Clothing. Check with your employer if you're unsure whether your uniform is registered. Single items of clothing such as a shirt can’t be registered for these purposes, only full body items such as a dress or overalls.

Laundry and repairs

You can claim a deduction for the cost of cleaning and repairing occupation-specific and protective clothing, and compulsory and non-compulsory uniforms.

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

A reasonable basis for calculating your laundry claim is either:

- $1 per load if the load is made up of only work-related clothing
- 50c per load if you mix personal items of clothing with work clothing.

You can claim a deduction for the actual costs you incur to dry-clean and repair work clothing in these categories.

If your laundry claim is $150 or less (not including dry-cleaning expenses), you can claim the expense and don’t need receipts. You will need to be able to show how you calculated your claim.

Exceptions to the record keeping rules are there to make things simpler – they don't allow you to claim an automatic deduction up to the specified amount where the money has not been spent.

Allowances

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not the amount of your allowance
- the allowance is assessable income that you must include on your tax return.

This is a general summary only.

For more information, go to ato.gov.au/clothingandlaundry or speak to a registered tax professional.

Gifts and donations

Download: Gifts and donations (PDF, 269KB)

You can claim a deduction for a gift or donation you make to an organisation if it meets 4 conditions:

- the organisation is a deductible gift recipient (DGR) at the time of your donation
- it must truly be a gift or donation – voluntarily transferring money or property without receiving, or expecting to receive, any material benefit or advantage
- it must be money or property – this can include financial assets such as shares
- it must comply with any relevant gift conditions – for some DGRs, the income tax law adds extra conditions affecting the types of deductible gifts they can receive.

You must have a record of the gift or donation, such as a receipt.

If you receive a material benefit in return for your gift or donation to a DGR – for example, something that has a monetary value – it is considered a contribution and extra conditions apply.

What is a DGR?

A deductible gift recipient (DGR) is an organisation or fund that can receive tax deductible gifts or donations.

Not all charities are DGRs. For example, many social media and crowdfunding campaigns aren't run by DGRs. Donations to these types of organisations are **not** deductible.

You can check whether your donation was made to a DGR on the ABN Lookup tool.

What records do I need?

You should keep records of all tax-deductible donations you make.

Evidence you need to keep may include:

- receipts for donations or contributions

- a signed letter from the eligible organisation confirming the amount of your donation or contribution.

When you make a donation the DGR will usually issue you with a receipt – but not all DGRs are required to. If this is the case, in some circumstances, you can still claim a tax deduction by using other records such as bank statements.

If a DGR issues a receipt for a deductible gift or donation, the receipt must state:

- the name of the fund, authority or institution to which the donation has been made
- the DGR's ABN (if one exists – some DGRs listed by name might not have an ABN)
- that the receipt is for a gift or donation
- your name as the donor, if you donated to a community charity or giving fund.

If you donate through a workplace giving program, your payment summary or a written record from your employer is sufficient evidence.

When you can claim a deduction

You may be able to claim a deduction for gifts or donations where:

- you give money
- you donate property or shares, however special rules apply
- you receive a token item for your donation (usually promotional items, such as lapel pins, wristbands, keyrings and stickers).

There are special circumstances under the Heritage and Cultural Gifts programs where donations can also be deductible.

Bucket donations

If you made one or more donation to bucket collections conducted by an approved DGR for natural disaster victims, you can claim a deduction of up to $10 in total in an income year without a receipt.

When you can't claim a deduction

You can't claim a deduction for gifts or donations made to any person or organisation without DGR status at the time of the donation. For

example, social media platforms, crowdfunding organisations or religious organisations.

You also can't claim a deduction for gifts or donations when they provide you with a personal benefit, such as:

- lottery, raffle or art union tickets
- the cost of attending fundraising dinners
- fundraising items, such as chocolates or keyrings with an advertised price
- club membership fees
- payments to school building funds made in return for a benefit or advantage
- gifts to families and friends regardless of the reason
- donations made under a salary sacrifice arrangement
- donations made under a will.

This is a general summary only.

For more information, go to ato.gov.au/giftsdonations or speak to a registered tax professional.

Keeping records for work related expenses

Download: Keeping records for work-related expenses (PDF, 543KB)

If you claim a deduction for work-related expenses, you must have written evidence of those expenses. For some expenses, you will also need records to show your work-related use and how you calculated your claim. Your deduction can be disallowed if you're not eligible or you don't keep the right records.

Written evidence is usually a receipt from the supplier of the goods or services that shows the:

- name of supplier
- amount of the expense or cost of the asset
- nature of goods or services

- date of payment
- date of the document.

A bank or credit card statement that doesn't include all of this information is not acceptable written evidence on its own.

You can keep electronic records, including photos of your receipts.

The myDeductions tool in the ATO app is a record-keeping tool you can use to keep track of your records electronically. Download the free app now.

How long to keep your records?

You need to keep your records (including written evidence) for 5 years from the date you lodge your tax return.

If you claim the decline in value of a depreciating asset that you use for work, keep written evidence and records for 5 years from the date of your last claim for the decline in value.

Record keeping exceptions

Record keeping exceptions are available to make things simpler – they don't allow you to claim an automatic deduction.

In some circumstances you may not need written evidence, but you will still need to show you spent the money and how you calculated your claim.

Commissioner's discretion to review failure to keep records

If you haven't got written evidence from a supplier, the Commissioner may allow you to claim a deduction, if the nature and quality of the evidence you provide shows that:

- you spent the money (and weren't reimbursed)
- the expense is deductible and you're eligible to claim a deduction.

Evidence can include bank or credit card statements that show the amount that was paid, when and who it was paid to, as long as you write the nature of the goods or services provided on your statement.

If you pay a supplier in cash and have no other documents to support your claim, you will not have sufficient evidence to claim a deduction.

Specific record keeping rules for work-related expenses

Car expenses

If you're eligible to claim car expenses, the type of records you need to keep depends on whether you use the cents per kilometre method or logbook method to calculate your claim.

These methods are for work-related car expenses for your own car.

You may need to keep different (or additional) records if your car expense claim is for:

• transporting bulky tools or equipment

• a borrowed car

• a vehicle other than a car (for example, a motorcycle, ute, or minibus).

Method 1: Cents per kilometre

If you use the cents per kilometre method, your claim is based on a set rate per kilometre. You:

- can claim a maximum of 5,000 km for work-related use, per year, per car
- don't need receipts for your expenses (e.g. fuel receipts)
- need a record to show how you calculate your work-related kilometres (e.g. using a diary or the myDeductions tool in the ATO app)
- need to be able to show that you own the car.

Method 2: Logbook

You claim the work-related use of your car expenses by keeping a valid logbook.

Your logbook must cover a continuous 12-week period that represents your travel throughout the year and show:

- your work-related journeys, by recording the date and the odometer readings when you start and end each journey, the total kilometres travelled and the purpose of each journey
- the date and odometer readings when the 12-week logbook period started and finished

- the total kilometres travelled during the logbook period, as well as the total kilometres that were work-related during logbook period.

In addition, you must also keep opening and closing odometer records for every income year that you rely on your logbook. Generally, this will be the odometer reading on the first day of the income year (1 July) and last day of the income year (30 June). If you sell the car during the year, the closing odometer reading will be the reading at the date of sale.

If the work use percentage of your car based on your logbook no longer represents your pattern of work-related travel, you need to complete a new logbook.

Your logbook is valid for 5 years, but you can start a new logbook at any time.

You can claim fuel and oil costs based on your actual receipts, or you can estimate the expenses. Base the estimate on odometer readings from the start and the end of the income year (or purchase or sale date) in which you owned or leased the car during the year and the average price of fuel over the income year.

You must also keep:

- written evidence for all car expenses, including the original purchase
- details of how you calculated your claim for decline in value of your car, including the effective life and method used.

Electric vehicles

If your car is electric (zero emissions) or a plug-in hybrid electric vehicle (PHEV), instead of keeping receipts for fuel and oil, you must keep:

- receipts from commercial charging stations
- evidence that shows you incurred electricity costs to charge your car at home, such as your electricity bills and how you calculated your home charging expenses including the average units of power used per hour and the total annual hours your car was charged.

Alternatively, if your car is an electric (zero emissions) car or PHEV, you can choose to use the electric vehicle (EV) home charging rate.

For more information go to ato.gov.au/carexpenses.

Clothing, laundry, and dry-cleaning expenses

Clothing

If you're eligible to claim a work-related clothing deduction, you must keep written evidence. You can only claim clothing that is occupation-specific, protective, a compulsory uniform or non-compulsory uniform your employer has registered on the Register of Approved Occupational Clothing.

Laundry

If your claim for laundering (washing and ironing) deductible clothing is less than $150, you don't have to keep written evidence. However, you must keep details of how you calculated your claim.

Dry-cleaning

Dry-cleaning isn't included in the $150 exception for laundry expenses. Keep all written evidence for dry-cleaning your eligible work-related clothing.

For more information go to ato.gov.au/clothingandlaundry.

Self-education expenses

If you're eligible to claim a work-related self-education deduction, keep written evidence for all your self-education expenses. This may include course fees, textbooks, stationery, computers or laptops and travel expenses.

You also need to be able to explain how the course directly relates to your employment at the time of study.

If you are claiming a deduction for a depreciating asset (for example, a laptop), you must keep written evidence and records of how you work out the decline in value.

For more information go to ato.gov.au/selfeducation.

Depreciating assets

Some items, like a car or computer, have a limited effective life and decline in value (depreciate) over time.

How you treat and work out your claim will depend on if the item:

- costs $300 or less

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

$300 or less

If the item cost $300 or less, and you use it only for work-related purposes, you can claim an immediate deduction for its cost in the year you buy it. If you use the item for private purposes, you must reduce your deduction to take that private use into account.

More than $300

If the item cost more than $300, you can claim a deduction for the decline in value over the effective life of the item (or items).

The records you must keep include:

- written evidence from the supplier which shows the name of the supplier, the cost and a description of the asset, the date of payment and date of the document
- when you started using the item for a work-related purpose
- how you work out your percentage of work-related use, such as a diary that shows the purpose of and use of the item for work
- how you chose to work out the decline in value, by
  - using a copy of the Commissioner of Taxation's determination of effective life
  - working out the item's effective life yourself, if you don't use the Commissioner's determination

To help you work out your claim and decline in value for a depreciating asset, use our Depreciation and capital allowances tool.

For more information go to ato.gov.au/depreciationtool.

Working from home

If you're eligible to claim running expenses as a result of working from home as a deduction, the records you need to keep depend on the method you use to work out your claim.

Method 1: Fixed rate method

If you are using the fixed rate method, you need to keep records of the total number of hours you spent working at home for the entire income year. An estimate of your hours won't be accepted.

You must also keep records:

- for the expenses covered by the fixed rate method that you incurred – for example, if you use phone and electricity when you work from home, keep one bill for each of these expenses.
- for items or expenses you can claim as a separate deduction, that is, expenses not covered by the rate per hour
- that show how you calculate your work-related use of those items or work-related portion of the expenses

Method 2: Actual cost method

If you are claiming the actual costs you incur as a result of working from home, you need written evidence for every expense you claim.

You must keep records:

- for all additional running expenses – for example, stationery, electricity and gas
- for all depreciating assets
- that show how you calculate your work-related use of those items and the work-related portion of your running expenses.

For more information, go to ato.gov.au/home.

Overnight travel expenses

There are specific record keeping requirements for overnight travel expenses, depending on:

- whether your travel allowance is shown on your income statement or payment summary
- whether your travel was domestic or overseas
- the length of your travel and your occupation.

Travel records you should keep include:

- a travel diary or itinerary if your travel was for 6 nights or more
- receipts for all meals, airfares, accommodation and incidental expenses

- an explanation of how the travel was work-related, the number of nights you slept away from home and the location.

You may be able to rely on an exception from keeping records if:

- you receive a travel allowance that is expected to cover your accommodation, meals and incidental expenses
- your travel allowance is shown on your income statement or payment summary
- the amount you spent on those particular expenses does not exceed the reasonable amounts.

Different rules apply depending on whether you travel domestically or overseas. There is also a specific exemption for overseas travel for airline crew.

For more information, go to ato.gov.au/overnighttravelexpenses.

This is a general summary only.

For more information, visit ato.gov.au/keepingtaxrecords or speak to a registered tax professional.

Overnight travel expenses

Download: Overnight travel expenses (PDF, 427KB)

To claim a deduction for a work-related expense:

- You must have spent the money yourself and weren't reimbursed.
- The expense must directly relate to earning your income.
- You must have a record to prove it.

What are overnight travel expenses?

Overnight travel expenses can include:

- accommodation (the cost of staying in a hotel, motel, etc.)
- meal expenses
- incidental expenses (minor expenses such as car parking or a bus ticket)
- transport (for example, the cost of your flights).

Remember:

If your overnight travel is for both work and private purposes, you can only claim the expenses that are for work purposes. You may need to apportion your overnight travel expenses. If you travel away from home for 6 or more nights in a row, you need to keep travel records such as a travel diary. This is in addition to keeping receipts for your expenses.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction.

When you can claim overnight travel expenses

You can claim a deduction for travel expenses if you travel and stay away from your home overnight in the course of performing your work duties. For example, if you need to travel interstate for a number of days to meet with clients.

You can’t claim a deduction for travel expenses if you don’t stay away from your home overnight.

When you can't claim overnight travel expenses

If your employer reimburses you for any travel expenses, you can't claim a deduction for them.

You can’t claim a deduction for travel expenses if:

- due to your personal circumstances, you live a long way from where you live so you choose to sleep at or near your workplace rather than returning home
- you’re living at a location where you are working
- you incur the expense while relocating.

Keeping records

Unless a record keeping exception applies, you’ll need to keep records to support your claims for overnight travel expenses. This may be a combination of written evidence (receipts) and a travel diary.

If you receive a travel allowance from your employer and incur deductible travel expenses, you may be entitled to rely on the record keeping exception where your expenses are within the ‘reasonable amounts’ we publish. For information on the reasonable amount (the

amount considered reasonable for the substantiation exception), visit our legal database.

If you claim a deduction for more than the reasonable amount, you need to keep receipts for all expenses, not just for the amount over the reasonable amount. All expenditure on accommodation overseas must be fully substantiated.

Remember:

Even if you're not required to keep receipts, you must be able to show how you calculate your claim and show you spent the amounts. For example, show your work diary, bank statements, the travel allowance you received and that you correctly declared your travel allowance.

Travel diary

A travel diary is a record of your travel movements and activities. It will help you work out the work-related and private elements of your trip.

If you travel away from home for 6 or more nights in a row, you need to keep a travel diary except in the following circumstances:

- you travel within Australia and meet the eligibility for the record keeping exception
- you are an airline crew member on an international flight, and you claim a deduction for less than the allowance you received.

You must record your travel movements and activities in an electronic or paper diary or journal before they end, or as soon as possible afterwards, including:

- where you were
- what you were doing
- the date, and start and end times of the activities.

This is a general summary only.

For more information, go to ato.gov.au/overnighttravelexpenses or speak to a registered tax professional.

Self-education expenses

Download: Self-education expenses (PDF, 422KB)

To claim a deduction for a work-related expense:

- You must have spent the money yourself and weren't reimbursed.
- The expense must directly relate to earning your income.
- You must have a record to prove it.

What are self-education expenses?

Self-education expenses are the costs you incur when you:

- undertake courses at an education institution (whether or not the courses lead to a formal qualification)
- attend work-related conferences or seminars
- do self-paced learning and study tours (whether within Australia or overseas).

When can you claim?

You can claim a deduction for a self-education expense if it has a sufficient connection to your current work activities. It will have a sufficient connection if the study either:

- maintains or improves the specific skills or knowledge you require in your current work activities
- results in – or is likely to result in – an increase in your income from your current work activities.

When can’t you claim?

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

- you are not employed
- it doesn’t have sufficient connection to your employment activities
- it relates only in a general way to your current employment or profession
- it enables you to get new employment – such as moving from employment as a nurse to employment as a doctor.

Course expenses you can claim

If your self-education meets the eligibility criteria, you may be able to claim a deduction for the following expenses:

- tuition, course, conference or seminar fees – the amounts you incur to enrol in a full fee paying place
- general course expenses – such as stationery, computer consumables, internet and data use
- decline in value of depreciating assets – an immediate deduction for assets costing $300 or less, or the decline in value of assets that cost more than $300
- car and other transport expenses – the cost of trips when you travel from home to your place of education and back home, or work to your place of education and back to work
- accommodation and meal expenses incurred when the self-education requires you to travel and be away from your home for one or more nights
- interest on money borrowed to pay for deductible self-education expenses.

Remember: you can only claim a deduction for the portion of these expenses that is directly related to your eligible self-education.

Expenses you can't claim

You can’t claim the following self-education expenses:

- tuition fees paid by someone else or that your employer or a third-party reimburses for you
- tuition fees for Commonwealth supported places at a university or higher education provider, which includes any fees you pay with the assistance of a HECS-HELP loan
- repayments of study and training support loans, including FEE-HELP and HECS-HELP loans
- accommodation and meals where you are living at the location you are undertaking the self-education.

Apportioning expenses

You need to apportion some expenses between private purposes and use for work-related self-education. For example, if you use a computer 50% of the time for study and 50% for private purposes, you can only claim half the decline in value of the computer as a deduction.

Calculating your expenses

Use our self-education expense calculator to get an estimate of your self-education deductions. It also provides information on your claim eligibility.

Recording your expenses

If you're eligible to claim a work-related self-education deduction, keep records for all your self-education expenses. This may include course fees, textbooks, stationery, computers or laptops, and transport or travel expenses.

You also need to be able to show how the course directly relates to your employment at the time of study.

If you're claiming a deduction for a depreciating asset, for example, a laptop – you must keep records and details of how you work out the decline in value.

You can use our myDeductions tool in the ATO app to record your self-education expenses.

This is a general summary only.

For more information, go to ato.gov.au/selfeducation or speak to a registered tax professional.

Working from home deduction

For a summary of this content in poster format, see Working from home deduction (PDF, 760KB).

To be eligible to claim a deduction for working from home expenses, you must:

- be working from home to fulfil your employment duties, not just completing minimal tasks
- incur additional running expenses as a result of working from home
- have records to show that you incurred these expenses and the hours that you worked from home during the income year.

To work out your working from home deduction, you can use the fixed rate method or the actual cost method.

Remember, you can only claim the work-related part of an expense.

Fixed rate method

The fixed rate method allows you to claim a set rate per hour you work from home and covers expenses that are often difficult to apportion. This includes:

- data and internet
- mobile and home phone usage
- electricity and gas
- computer consumables (for example, printer ink)
- stationery.

You don't need a dedicated home office to use this method.

You can't claim a separate deduction for any of the expenses the fixed rate includes.

You can claim a separate deduction for:

- the decline in value of assets used while working from home, such as computers and office furniture
- the repairs and maintenance of these assets
- cleaning (if you have a dedicated home office).

Actual cost method

The actual cost method allows you to claim a deduction for the actual expenses you incur as a result of working from home.

This may include:

- data and internet
- mobile and home phone usage
- electricity and gas
- computer consumables (for example, printer ink)
- stationery
- the decline in value of assets used while working from home, such as computers and office furniture, as well as any maintenance and repairs of these items
- cleaning (if you have a dedicated home office).

The actual cost method requires detailed calculations and records. For example, you will need to know and have records of the cost per unit of electricity and average units used per hour. If you plan to use this method, see ato.gov.au/home.

As an employee working from home, you generally can't claim for occupancy expenses, such as rent, insurance or mortgage interest.

Record keeping checklist

Check you have the correct records before claiming a working from home deduction. If you don't have records, don't claim the expense.

You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Fixed rate method

You will need the following records:

- a record of all the hours you work from home for the entire year (for example, timesheets, rosters or a diary) – an estimate won't be accepted
- evidence for the expenses covered by the fixed rate method that you incurred (for example, if you use your phone and electricity when you work from home, keep one bill for each of these expenses)
- records for any depreciating assets you claim as a separate deduction (for example, a computer or office furniture), including how you work out your work-related use.

Actual cost method

You will need the following records:

- a record that represents the hours you work from home (such as timesheets, rosters or diary showing at least a 4-week regular pattern of work)
- evidence for every expense that you claim, including receipts, bills or invoices which show the supplier, amount of the expense, nature of the goods, date it was paid and the date of the document
- evidence of your personal and work-related use of the items or services you buy and use.

In most cases, a bank or credit card statement on its own is not sufficient evidence of a work-related expense.

Decline in value of assets and equipment (applies to both methods)

You will need records for depreciating assets that show:

- the name of the supplier, amount of the item, nature of the goods, date it was paid and date of the document
- when you started using the item for a work-related purpose
- how you work out your percentage of work-related use, such as a diary that shows the purpose of and use of the item for work
- either
  - a copy of the Commissioner's determination of effective life you use to work out the decline in value of the item
  - how you worked out the effective life if you didn't use the Commissioner's determination
- which method you chose to work out the decline in value.

This is a general summary only.

For more information, go to ato.gov.au/home or speak to a registered tax professional.

Residency, foreign income and the income statement

The following content will help your client understand what income they need to declare.

Residency, foreign income and the income statement

Toolkit web content	PDF download
Residency for tax purposes	Residency for tax purposes (PDF, 272KB)
Australian resident for tax purposes – Foreign and	Australian resident for tax purposes foreign and worldwide

worldwide income	income (PDF, 262KB)
Access your income statement	Not available

Residency for tax purposes

Download: Residency for tax purposes (PDF, 272KB)

To understand your tax situation, you need to know if you are a resident for tax purposes.

Residency for tax purposes may be different to your residency status for other purposes. You may be a resident for tax purposes even if you're not an Australian citizen or a permanent resident for immigration purposes.

Residency and tax

As an individual you will be either an Australian or foreign resident. In addition, you may also be a temporary resident. Being a temporary resident changes the way the tax law applies.

Australian resident for tax purposes

If you satisfy any of the residency tests, you are an Australian resident for tax purposes.

This means you must declare all your worldwide income even if you have already paid tax on it overseas.

A foreign income tax offset is generally available to reduce the Australian tax on the same income.

Foreign residents

If you do not satisfy any of the residency tests, you are a foreign resident. As a foreign resident, you have no tax-free threshold and do not pay the Medicare levy.

You must still declare any income derived in Australia, including any capital gains on taxable Australian property in your Australian tax return.

If you have a Higher Education Loan Program (HELP) or Australian Apprenticeship Support Loan (AASL) debt, you are required to declare your worldwide income or lodge a non-lodgment advice.

Temporary residents

You will also be a 'temporary resident' if you hold a temporary visa and neither you or your spouse is an Australian resident within the meaning of the *Social Security Act 1991* (that is, not an Australian citizen, permanent resident or a protected Special Category visa holder).

As a temporary resident, you only need to declare income derived in Australia, plus some income earned from employment or services performed overseas while you are a temporary resident. A temporary resident also must declare capital gains on taxable Australian property.

Other foreign income and capital gains do not have to be declared. There are separate rules for working holiday makers and individuals who are dual residents.

Residency tests

There are 4 tests used to determine if you are an Australian resident for tax purposes.

You will be an Australian resident if you meet any one of these tests. You can use our online tool to assess your circumstances.

The resides test

Under this test, you are a resident of Australia if you reside in Australia according to the ordinary meaning of 'reside' – which means 'to dwell permanently, or for considerable time, to have a settled or usual abode, and to live in a particular place'.

Some of the factors that can be used to determine residency status include physical presence, intention and purpose, family and business or employment ties, maintenance and location of assets, social and living arrangements.

The domicile test

Under this test, you are a resident of Australia if your domicile is in Australia, unless the Commissioner is satisfied that your 'permanent place of abode' is outside Australia.

A domicile is a place that is considered to be your permanent home by law. For example, it may be a domicile by origin (where you were born)

or by choice (where you have changed your home with the intent of making it permanent).

A permanent place of abode should have a degree of permanence and can be contrasted with a temporary or transitory place of abode.

The 183-day test

You will be a resident under this test if you spend over half the year in Australia, unless it is established that your 'usual place of abode' is outside Australia and you have no intention of taking up residence here.

If you have already taken up residence in Australia, this test will not generally apply regardless of the number of days you spend overseas.

In practice, this test only applies to individuals arriving in Australia.

The Commonwealth superannuation fund test

This test only applies to certain Australian Government employees who are eligible to contribute to the Public Sector Superannuation Scheme (PSS) or the Commonwealth Superannuation Scheme (CSS).

If this is the case, you (and your spouse and children under 16) are considered to be a resident of Australia regardless of any other factors.

Example: Australian resident under the domicile test

Emily leaves Australia to work in Japan as an English teacher. Emily has a one-year contract after which she plans to tour other parts of Asia before returning to Australia to continue work here.

Emily lives with a family in Japan during her time there and rents out her property in Australia. Emily is single. Her parents live interstate and her brother has moved to France.

Emily is an Australian resident for tax purposes even though she is residing in Japan because, under the domicile test:

- her domicile is in Australia (as she is a resident who has lived in Australia and will generally retain a domicile here when absent overseas), unless she chooses to permanently migrate to another country

- her permanent place of abode remains Australia.

Example: Foreign resident for tax purposes

Bronwyn, an Australian resident, receives a job offer to work overseas for 3 years, with an option to extend for another 3 years. Bronwyn, her husband and 3 children decide to make the move.

They rent out their house in Australia as they intend to return one day. While overseas, they rent a house with an accommodation allowance provided under Bronwyn's contract.

Bronwyn is unsure if she will extend her contract to stay for another 3 years. She will decide later depending on how the family like life overseas.

Bronwyn is a foreign resident for tax purposes because she does not satisfy 'the resides' test. This is due to:

- the length of her physical absence from Australia
- other circumstances not being consistent with residing in Australia, even though she has retained the family home, such as
  - establishing a home overseas with her family
  - renting out her family home in Australia.

Bronwyn has also not satisfied the domicile test because:

- her permanent place of abode is outside Australia due to
  - the length of time committed to being overseas
  - the establishment of a home overseas
  - her family going with her overseas
- the fact that she won't be selling the family home in Australia, although relevant, is not persuasive enough to overcome the finding on the basis of the other factors

- it can be argued that she has abandoned her home in Australia for the duration of her stay by renting it out.

Dual residents

You're considered to be a dual resident if you are a resident of Australia for domestic income tax law purposes, and a resident of another country for the purpose of that other country's tax laws. Where Australia has a double tax treaty with a foreign country, a treaty tie breaker test would usually determine which country has the right to tax Australian and foreign sourced income.

Working holiday makers

Most working holiday makers who come to Australia for a working holiday under visa subclass 417 or 462 have fixed tax rates regardless of their residency status.

Most people who come to Australia for a working holiday or to visit are foreign residents for tax purposes.

To work out your residency as a working holiday maker, see Australian residency if you're on a working holiday or visit.

Australian resident for tax purposes foreign and worldwide income

Download: Australian resident for tax purposes foreign and worldwide income (PDF, 262KB)

As an Australian resident for tax purposes, you must declare any foreign income you earn on your Australian tax return.

What is foreign and worldwide income?

As an Australian resident for tax purposes, you must declare income you earn anywhere in the world in your Australian tax return. This is known as your worldwide income. It includes any foreign income you may receive from:

- superannuation pensions and annuities
- business activities
- employment and personal services
- assets and investments

- capital gains on overseas assets

If you have interests or involvement in foreign entities or foreign trusts, you may have attributed foreign income. This is income attributed to you that has not been distributed.

Income from employment and personal services

If you have worked overseas or provided your services to an organisation located outside Australia, you need to declare relevant income as if it were earned in Australia. This may include:

- salary and wages
- director's fees
- consultancy fees
- business income
- any other remuneration.

This income may also include payments received from platforms hosted overseas – for example, if you are a content creator or influencer, and your payment is from overseas.

There are some specific circumstances in which foreign salary is exempt, for more information go to Exempt foreign employment income.

Income from assets and investments

If you own assets or investments overseas, including offshore bank accounts, you need to declare the relevant returns as if they were in Australia. This may include:

- interest from bank deposits or bonds
- dividends from shares
- royalties from intellectual property
- rental income from real estate
- pensions, annuities and lump sums from managed funds
- income streams from super funds
- attributed income from foreign entities

- some government pensions.

Capital gains on overseas assets

If you own an asset overseas, you may have to pay Australian capital gains tax when you sell the asset. You need to keep appropriate records.

If you acquired an overseas asset before you became an Australian resident for tax purposes, you treat the asset as though you acquired it when you became an Australian resident for tax purposes.

Similarly, if you stop being an Australian resident for tax purposes while holding an overseas asset, you treat the asset as though you disposed of it when you stopped being an Australian resident for tax purposes.

To accurately calculate your capital gain or loss, ensure you keep a record of the value of your asset at these times. This is a complex area of tax law and you may be eligible for exemptions.

Paying Australian tax on your foreign and worldwide income

If you're an Australian resident for tax purposes and you:

- have a temporary resident visa
  - you don't pay tax on most of your foreign income in Australia
  - we tax your income from some actual work you do overseas while you are a temporary Australian resident for tax purposes.
- receive foreign income
  - you may pay tax on that income in both Australia and the foreign country
  - tax you pay in another country on your foreign income may entitle you to an Australian foreign income tax offset.
- receive income from a country that has a tax treaty with Australia
  - you can provide a certificate of residency and overseas tax relief form to the tax authorities in that country and ask them to either
    - reduce their withholding tax

- exempt you from paying tax in that country if they do not have taxing rights over the income.

If you are an Australian Government agency employee (and not a member of a disciplined force), you now pay tax on income from delivering Australian Official development assistance (ODA). Members of a disciplined force delivering ODA may still be eligible for exemption.

Tax paid overseas

If you have already paid tax in the country where you derived the income, you may be able to claim an Australian foreign income tax offset.

To be eligible for a foreign tax offset, you must:

- have paid the tax on the income overseas
- have records to prove that the tax has been paid.

The foreign country must have taxing rights over the income. If they do not, you can ask them for a refund of the tax paid.

The offset amount you are entitled to will not always be the same as the tax you paid overseas. If you are claiming more than $1,000 you will need to work out your foreign income tax offset limit to determine your entitlement.

Tax exemptions for international employment income

Employment income from international work may be exempt from Australian tax in limited circumstances, such as:

- certain types of foreign service
- working on an approved overseas project
- working in Australia for certain international organisations
- overseas deployment with an Australian Defence Force
- working for an Australia-United States joint space or defence project.

For more information about these situations, and the conditions you must meet, see Tax exempt income from foreign employment.

Converting foreign income to Australian dollars

You must convert all foreign income, deductions and tax offsets to Australian dollars in your tax return. Use our Foreign income conversion calculator.

Depending on your circumstances and the type of income, you can either use:

- the exchange rate prevailing at specific times – there are specific translation (conversion) rules that tell you the exchange rate to use
- an average exchange rate – daily and monthly rates are published monthly.

Apportioning foreign income across multiple tax returns

Unlike Australia, most countries do not have an income year ending 30 June. You may need to report your foreign income and associated tax offsets in multiple tax returns in Australia.

You will need to work out which income tax years the income amounts align to and apportion them accordingly.

Audit and verification checks

We do audit and verification checks and we data match the tax information provided in tax returns with data we collect from other parties, such as:

- banks
- financial institutions
- investment bodies
- employers
- other government agencies.

We recommend you ensure your bank has correctly recorded all your details, such as your name, address and tax file number. This will avoid any unnecessary follow-up action being taken by Australia or another country if a discrepancy is found.

We receive and exchange financial account information with participating foreign tax authorities. This ensures Australian residents for tax purposes with financial accounts in other countries are complying with Australian tax law. You could receive penalties and interest charges if you do not declare your foreign income.

This is a general summary only.

More information is available in English, go to ato.gov.au/foreignincome or speak to a registered tax professional.

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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.

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