



Australian Government  
Australian Taxation Office

# 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 which 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 driver's licence, even if it is a condition of your employment
  - attending social networking or fundraising events
  - skin care products.

**i** This is a general summary only and does not apply to **volunteer fire fighters**. For more information, go to [ato.gov.au/firefighter](http://ato.gov.au/firefighter) or speak to a registered tax professional.

