



Australian Government  
Australian Taxation Office

# 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 your 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.

 **This is a general summary only.**

For more information, go to [ato.gov.au/defence](https://ato.gov.au/defence) or speak to a registered tax professional.

