



Australian Government
Australian Taxation Office

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 and 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.

