TR 95/14W - Income tax: employee teachers - allowances, reimbursements and work-related deductions

This cover sheet is provided for information only. It does not form part of *TR 95/14W - Income tax: employee teachers - allowances, reimbursements and work-related deductions*

This document has changed over time. This is a consolidated version of the ruling which was published on *18 June 2025*

Generated on: 24 November 2026, 01:51:10 AM

Notice of Withdrawal

Taxation Ruling

Income tax: employee teachers - allowances, reimbursements and work-related deductions

Taxation Ruling TR 95/14 is withdrawn with effect from 19 June 2025.

1. This Ruling provides views on:

- the assessibility of allowances and reimbursements received by employee teachers
- deductions for work-related expenses commonly claimed by employee teachers.

2. The Ruling is no longer current due to developments in case law and legislation. The Ruling is therefore withdrawn.

3. Guidance on the subject matter contained in this Ruling is contained in various publications and other rulings that are available on our website. See, for example, Taxation Ruling TR 2020/1 *Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997* and the Employees guide for work expenses.

Commissioner of Taxation
18 June 2025

ATO references
NO: 1-164DPBAW
ISSN: 2205-6122

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).