We encourage you to share this information with your staff, clients, members and networks.

We're here to help you and your clients with this year’s Tax Time Toolkit 2020.

This tax time will be unlike any other and it promises to be one of the most challenging yet. The 2019–20 financial year has seen our country, our people, our wildlife and our land affected by unprecedented events. From drought and water shortages, to severe bushfires and more recently the COVID-19 pandemic – every Australian has been affected in some way.

We recognise the multiple stresses placed upon you as an agent, as a business and as an individual during this time and through that you have been working extremely hard to support your clients who are also under intense pressure. We thank you for your efforts, patience and understanding. We are working hard to deliver the government’s economic stimulus measures to the community. We are focused on tailoring our approach to offer Australians the best possible support recognising their individual situations. If you or your clients need information about how we can help in these challenging times, visit ato.gov.au/disaster.

We know that this year many Australians will be relying on getting their tax refunds, where they are entitled to one, as quickly as possible. We recognise that the changes this year to our lives and livelihoods may mean that income types people have received are different, and what individuals normally claim at tax time will change.

For example, the shortcut method to calculate expenses incurred for those who have been working from home during COVID-19 was put in place in recognition that many of us were working from home for the first time.

This toolkit has been designed to give you and your clients the information needed to lodge correctly and avoid delays in the processing of returns. It has occupation-specific tips, as well as practical and tailored information about common claims and keeping the right records.

We remain committed as ever to ensuring the integrity of the tax and superannuation system. We are continuing to focus attention on identifying incorrect claims or refunds and dealing with those who choose to do the wrong thing.

Our partnership with the tax profession is more important than ever. Together we play a critical role in supporting the Australian community through these difficult times. We look forward to working closely with you to meet the challenges ahead.

Hoa Wood
Deputy Commissioner
Australian Taxation Office
A helpful directory for tax time

The ATO has a range of information, tools and services available to help Australians prepare and lodge their tax return every year:

- **ato.gov.au/taxessentials** – an overview of the essential information individuals need to know for their tax return this year
- **ato.gov.au/disaster** – specific advice for those affected by natural disasters
- **ato.gov.au/whatsnew** – changes to be aware of before you complete your tax return
- **ato.gov.au/doineedtolodge** – an easy tool to find out if you need to lodge a tax return this year
- **ato.gov.au/lodgemyreturn** – lodge using myTax or a registered tax agent. If you are going to lodge your own return, myTax is the quickest and easiest way to lodge
- **ato.gov.au/deductions** – it pays to know what you can claim at tax time
- **ato.gov.au/occupations** – guides from specific industries and occupations to help you correctly claim the work-related expenses you are entitled to
- **ato.gov.au/mydeductions** – a useful way to keep track of records throughout the year to make tax time easier
- **ato.gov.au/incomeyoumustdeclare** – find out what income you must declare in your tax return
- **ato.gov.au/rental** – find out what you need to declare and what you can claim for your investment property
- **ato.gov.au/calculators** – a range of calculators and tools to help you work out the answers to questions unique to your tax and super circumstances
- **ato.gov.au/whereismyrefund** – track the progress of your return
- **ato.gov.au/onlineservices** – access a range of tax and super services in one place, including lodging your tax return, tracking the progress of your return and making a payment or entering a payment arrangement
- **ato.gov.au/community** – ask your tax and super related questions on the ATO’s online community forum
- **ato.gov.au/findus** – keep up to date with the latest tax and super information on the go! Follow the ATO to get tax tips and updates in seconds, share information and stay informed.
The following pages contain occupation guides for professionals.

- Agriculture
- Apprentice
- Australian Defence Force
- Bus driver
- Call centre operator
- Cleaner
- Construction worker
- Doctor, specialist or other medical professional
- Engineer
- Factory worker
- Fire fighter
- Fitness or sporting industry employees
- Flight attendant
- Hairdresser or beauty therapist
- Hospitality worker
- IT professional
- Lawyer
- Meat processing
- Media professional
- Miner
- Nurse, midwife or carer
- Office worker
- Paramedic
- Performing artist
- Pilot
- Police officer
- Public servant
- Real estate professional
- Retail
- Sales and marketing
- Security industry
- Teacher
- Tradie
- Train driver
- Travel agent
- Truck driver
This is a general summary only. For more information, visit [ato.gov.au/occupations](http://ato.gov.au/occupations) or speak to a registered tax professional.
If you’re an apprentice 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 be directly related to earning your income
- you must have a record to prove it.

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

Self-education expenses
- You can claim a deduction for self-education expenses if your course relates directly to your current job – for example, your apprenticeship course.
- You can also claim a deduction for the cost of travel from your home to your place of education and back, or your workplace to your place of education and back. You must keep records of your travel expenses to claim a deduction.
- You can’t claim a deduction if:
  - study 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 study to enable you to become a builder.
  - employer pays your apprenticeship course fees outright, or reimburses you upon completion of your course.

Tools and equipment expenses
- You can claim a deduction for tools or equipment you are required to buy for your job.
- If you also use the tools or equipment for private purposes, you can’t claim a deduction for that use. For example, if you have a tool set that you use for private purposes half the time, you can only deduct 50% of the cost. If the tools or equipment are supplied by your employer or another person, you can’t claim a deduction.
- You can claim a deduction for tools or equipment you are required to buy for your job:
  - cost more than $300 – you can claim a deduction for the cost over a number of years (depreciation)
  - cost $300 or less – you can claim an immediate deduction for the whole cost.

Clothing expenses
- You can claim a deduction for:
  - the cost of buying, mending and cleaning uniforms that are unique and distinctive to your job – eg a uniform your employer requires you to wear.
  - protective clothing your employer requires you to wear – eg hi-vis vests, steel-capped boots and safety glasses.
- You can’t claim a deduction for plain clothing worn at work, even if your employer tells you to wear it or you only wear it for work (eg workwear or trade wear that is not designed to provide you with sufficient protection from the risk of injury at your work site).

Other expenses
- Other work-related expenses you can claim include:
  - protective equipment such as sunscreen, sunhats and sunglasses
  - union and professional association fees
  - phone expenses if you have to make phone calls or send texts for work.
Remember, you can only claim the work-related part of the expense.

Car expenses
- You can claim a deduction for the cost of travel while performing your duties. This includes travel between different work locations, including for different employers.
- Normal trips between home and work are private in nature and can’t be claimed. This applies even if you:
  - live a long way from your usual workplace, or
  - have to work outside normal business hours (eg weekend shifts).
- 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 worked at more than one site each day before returning home)
  - you were required to carry bulky tools or equipment for work and all of the following conditions were met
    - the tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
    - the tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
  - there was no secure storage for the items at the workplace.
- If you claim car expenses, you must:
  - keep a logbook of your work trips, or
  - be able to show us your claim is reasonable if you use the cents per kilometre method (for claims up to 5,000 km only).

Your vehicle is not considered to be a car if it is a vehicle with a carrying capacity of:
- one tonne or more, such as a ute or panel van
- nine passengers or more, such as a minivan.

In these circumstances (eg if you use a ute) you can claim:

- the proportion of your vehicle expenses that relate to work – such as fuel, oil, insurance, repairs and servicing, car loan interest, registration and depreciation.

You need to keep receipts of your actual expenses. You cannot use the cents per kilometre method for these vehicles. While it is not a requirement to keep a logbook, it is the easiest way to show how you have calculated your work-related use of the vehicle.
If you work for the Australian Defence Force it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses:
- You must have spent the money yourself and weren’t reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

Home office expenses

You can claim a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

If you are required to purchase equipment for your work and it costs more than $300, you can claim a deduction for this cost spread over a number of years (depreciation).

If you keep a diary of your home office usage, you can calculate your claim quickly using the ATO’s home office expenses calculator.

You generally can’t claim the cost of rates, mortgage interest, rent and insurance.

Self-education expenses

You can claim a deduction for self-education expenses if your course relates directly to your current job or to the next likely promotion as planned by the ADF.

You can’t claim if your study or seminar is only related in a general way or is designed to help you get a new job, eg to enable you to move to a job outside of the ADF.

Other common deductible work-related expenses

As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
- technical or professional publications
- compulsory mess subscriptions
- union and professional association fees.

You can’t claim a deduction for 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.

Car expenses

You can claim a deduction when you:
- drive between separate jobs on the same day
- drive to and from an alternate workplace for the same employer on the same day – eg if you are required to travel from your normal Army base to another military base to attend a fitness assessment.

You generally can’t claim the cost 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 – eg a military exercise held over the weekend.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Fitness expenses

You can only claim the cost of fitness expenses if your job requires you to maintain a fitness well above the ADF general standard, eg if you are a physical training instructor with the Australian Special Forces.

You can’t claim a deduction for the cost of gym fees to maintain your personal fitness.

This is a general summary only. For more information, go to ato.gov.au/occupations
If you’re a bus driver, it pays to learn what you can claim.

### Car expenses

**You can claim** the cost of using a car you own when you drive:
- between separate jobs on the same day – for example, finishing your morning bus shift and driving directly to your second job in administration
- to and from an alternate workplace for the same employer on the same day – for example, travelling between different depots for the same company.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

**You can’t claim** the cost of trips between your home and work, even if you:
- live a long way from your usual workplace
- have to work outside normal business hours
- work split shifts – for example, driving between home and work during your split shift when you drive the school route.

### Driver’s licence

**You can’t claim** the cost of obtaining or renewing your driver’s 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 obtain 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.

### Medical and compulsory assessments

**You can claim** the cost of compulsory checks and medical assessments required to maintain your employment – for example, working with children checks.

**You can’t claim** the cost of compulsory checks and assessments to get a job as a bus driver, even if they are condition of your employment. For example, you can’t claim a pre-employment medical examination.

### Self-education expenses

**You can claim** a deduction for self-education expenses if it’s directly related to your current employment as a bus driver and it:
- maintains or improves the specific skills or knowledge you need
- 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 if it relates 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.
- 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, apportioned for private and work use, with records showing a detailed usage pattern.
- union and professional association fees.

**You can’t claim** a deduction if the cost was met or reimbursed by your employer. You also can’t claim private expenses, such as music subscriptions, childcare or seat covers.

This is a general summary only. For more information, visit [ato.gov.au/occupations](https://ato.gov.au/occupations) or speak to a registered tax professional.
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 be directly related to earning your income.
- You must have a record to prove it.*

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

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

**Car expenses**

- You can claim the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, travelling from your job in a call centre to your second job as a waiter.
  - to and from an alternate workplace for the same employer on the same day – for example, travelling from your office to the company training centre.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

- You can claim parking fees and tolls only when the above conditions are met.
- You can claim the cost of trips between home and work, including public transport, even if you live a long way from your usual workplace or work outside normal business hours – for example, weekends or early morning shifts.

**Clothing and laundry expenses**

- You can't claim the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, jeans, a blouse or plain black pants.
- You can claim the cost of buying, hiring, repairing or cleaning clothing that is unique and distinctive to your job. Clothing is unique if it has been designed and made only for the employer. Clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the public.

**Self-education expenses**

- You can claim self-education, study, seminars and training if they directly relate to your current job as a call centre operator and they:
  - maintain or improve the skills and knowledge you need for your current duties – for example, training to use new record-keeping software.
  - result in or are likely to result in an increase in your income from your current employment – for example, studying for a Certificate III 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, stationary 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, you can't claim the cost to become a mortgage broker.

**Home office expenses**

- You can claim the work-related portion of running expenses for your home office when you work from home, including:
  - the decline in value of office equipment.
  - electricity for heating, cooling and lighting.
  - other running expenses.

You can only claim the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present the cost of lighting and heating or cooling that room is not deductible because there is no additional cost for those expenses as a result of you working from home.

To work out your home office expenses, you can use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.

- You can't claim a deduction if your employer paid for the purchase and set up of your home office equipment and furniture, or they reimbursed you for the expense.
- You can't claim occupancy expenses, such as the cost of rates, mortgage interest, rent and insurance.

**Other expenses**

- You can claim the work-related portion of other expenses if they relate to your employment, including:
  - logbooks, diaries and pens that aren't provided by your employer.
  - union and professional association fees.
  - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern.

- You can't claim:
  - 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 writer to write your job application.
  - child care.
  - food, drinks or snacks you consume during your normal shift.
  - massages.

This is a general summary only. For more information, visit [ato.gov.au/occupations](https://ato.gov.au/occupations) or speak to a registered tax professional.
If you’re a cleaner, it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

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

Meal expenses

You can claim a deduction for the cost of overtime meals on those occasions where:
- you worked overtime and took an overtime meal break, and
- your employer paid you an overtime meal allowance under an industrial law, award or agreement.

You can’t claim a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Clothing expenses

You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear. This may include an apron or overalls to protect your ordinary clothes from soiling or damage, or gloves or breathing masks to provide protection from chemicals.

You can’t claim the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work - eg jeans or shoes.

Tools and equipment expenses

You can claim a deduction for tools or equipment you are required to purchase for your job.

You can’t claim a deduction relating to any private use of the equipment (eg, if you have a vacuum cleaner that is used for private purposes for half of the time you can only deduct 50% of the cost) or if the tools and equipment are supplied by your employer or another person.

Car expenses

You can claim a deduction when you:
- drive between separate jobs on the same day - eg traveling to your second job as a waiter.
- drive to and from an alternate workplace for the same employer on the same day - eg traveling to different houses that you clean.

You generally can’t claim the cost 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 – eg night cleaning shifts.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work – eg an extension ladder used for cleaning windows. The cost of these trips is deductible only if:
- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Other common deductible work-related expenses

Other expenses you can claim a deduction for include:
- union fees
- the work-related portion of phone expenses if you have to make phone calls or send texts for work.

SNAP! SAVE! STORE

Cost

What can you claim on your tax return?

OR

100%

Date

Description

Add expense

Carrier

12:34 PM

100%

SNAP! SAVE! STORE

$45.00

10/04/2018

Travel expenses

This is a general summary only.
For more information, go to ato.gov.au/occupations
If you’re a construction worker, it pays to learn what you can claim at tax time.

To claim a deduction for work-related expenses:
- You must have spent the money yourself and weren’t reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

*You can claim a deduction for travel expenses if you are required to travel overnight and don’t attend your usual workplace location – eg travelling to a remote area, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares and incidental expenses that you incurred while carrying out your work duties and your employer hasn’t provided or reimbursed you.*

Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.

*Circumstances may be different for FIFO workers.*

**Travel expenses**

- You can claim a deduction for travel expenses if you are required to travel overnight and don’t attend your usual workplace location – eg travelling to a remote area, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares and incidental expenses that you incurred while carrying out your work duties and your employer hasn’t provided or reimbursed you.

- Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.

- *Circumstances may be different for FIFO workers.*

**Depreciation of tools and equipment expenses**

- You can claim a deduction for the cost of the purchase of tools and equipment you are required to use for work. You can’t claim a deduction relating to any private use of the equipment or if the tools and equipment are supplied by your employer or another person.

- If a tool or item of work equipment only used for work:
  - cost more than $300 – you claim a deduction for the cost over a number of years (depreciation)
  - cost $300 or less – you can claim an immediate deduction for the whole cost.

- You can claim a deduction for the cost of repairing tools and equipment for work. If the tools or equipment were also used for private purposes, you cannot claim a deduction for that part of the repair cost.

**Other common deductible work-related expenses**

- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - protective equipment such as sunglasses, sunhats and sunscreens
  - safety equipment such as harnesses, goggles and breathing masks
  - union fees.

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

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**Car expenses**

- You can claim a deduction when you:
  - drive between separate jobs on the same day – eg from your job in construction to your second job as a security guard
  - drive to and from an alternate workplace for the same employer on the same day – eg travelling between depots or worksites.

- You generally can’t claim the cost 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 – eg weekend or early morning shifts.

  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 worked at more than one site each day before returning home)
  - you were required to carry bulky tools or equipment for work and all of the following conditions were met:
    - The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
    - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
    - There was no secure storage for the items at the workplace.

  If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

**Clothing expenses**

- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – or the environment you work in – or protective clothing that your employer requires you to wear – eg steel-capped boots, high-vis vests, fire-resistant and sun-protection clothing.

- You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.

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

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This is a general summary only.
For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)
If you’re a Doctor, specialist or other medical professional, it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses:
- you must have spent the money yourself and weren’t reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

Travel expenses

✓ You can claim a deduction for travel expenses if you are required to travel overnight and don’t attend your usual work location, e.g. travelling to a remote location to work at a clinic, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.

× 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 yourself, and the travel was directly related to earning your income.

✓ You can’t claim your travel expenses if you are undertaking private travel and add on a work-related component – e.g. while on holiday in Cairns, 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.

Self-education expenses

✓ You can claim a deduction for self-education expenses if your course relates directly to your current job – e.g. continuing professional development to maintain medical registrations.

× 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 – e.g. you can’t claim the cost of study to enable you to move from being a paramedic to a pharmacist.

✓ If you undertake study where there are both work and private components – e.g. a cruise where continuing professional development sessions are offered – you need to apportion the expenses and only claim the work-related part.

Car expenses

✓ You can claim a deduction when you:
- drive between two separate jobs on the same day – e.g. driving between house calls
- drive to and from an alternate workplace for the same employer on the same day – e.g. travelling to different hospitals or medical centres.

× You generally can’t claim the cost 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 – e.g. when working on call.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Clothing expenses

✓ You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – e.g. a compulsory doctor’s uniform – or protective clothing that your employer requires you to wear – e.g. lab coats or surgical caps.

× You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, e.g. a business suit.

Other expenses you can claim a deduction for include:
- professional indemnity insurance
- medical journal subscriptions and publications
- AMA or other medical professional association membership fees
- the work-related portion of phone expenses
- medical equipment and insurance for that equipment.
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 be directly related to earning your income.
- You must have a record to prove it.*

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

Car expenses

- **You can claim** the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, travelling from your main job as a mechanical engineer to your second job as a university lecturer.
  - to and from an alternate workplace for the same employer on the same day – for example, travelling from your office to a job site.
- You can’t claim the cost of 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 carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if:
  - 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 – this means 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. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

Self-education and study expenses

- **You can claim** a deduction for self-education and study expenses if they directly relate to your current employment as an engineer and they:
  - maintain or improve the skills and knowledge you need for your current duties.
  - result in or are 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 to your current job or is designed to help you get a new job.

Meal expenses

- **You can claim** the cost of a meal that 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** a deduction for the cost of food, drink or snacks you consume during your normal working day, even if you receive an allowance to cover the meal expense. These are private expenses.

Home office expenses

- **You can claim** the work-related portion of running expenses for your home office when you work from home, including the decline in value of your office equipment, internet costs and electricity for heating, cooling and lighting.
  
  You can only claim a deduction for the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present, the cost of lighting and heating or cooling that room is not deductible because there is no additional cost for those expenses as a result of you working from home.
  
  To work out your home office expenses, you can either use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.
- **You can’t claim** occupancy expenses, such as the cost of rates, mortgage interest, rent and insurance.

Clothing, footwear and laundry expenses

- **You can’t claim** the cost of buying or cleaning conventional clothing or plain uniforms worn at work – for example work wear brand shirts or plain black pants, even if you only wear it to work and your employer tells you to wear it.
- **You can claim** the cost of buying, hiring, repairing, replacing or cleaning uniforms that are:
  - protective clothing.
  - compulsory uniforms.
  - non-compulsory uniforms registered with AusIndustry (check with your employer if you’re unsure).
- **You can claim** clothing and footwear that you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk – for example, gloves and protective boots.
- **You can’t claim** a deduction for clothing and laundry expenses if your employer supplies and launder the clothing.

Other expenses

- **You can claim** the work-related portion of other expenses if it relates to your employment, including:
  - parking fees and tolls where car expense conditions are met.
  - transport or car expenses covered by an award transport payment where you have actually spent the money on deductible work-related travel.
  - union and professional association fees.
  - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern.
  - renewal of licences, permits, certificates or white cards related to your work (but you can’t claim the initial cost of getting your licence, permit, card or certificate in order to gain employment).
  - technical or professional publications.
- **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, visit [ato.gov.au/occupations](https://ato.gov.au/occupations) or speak to a registered tax professional.
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 be directly related to earning your income.
- You must have a record to prove it.*

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

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

### Car expenses

- **You can claim** the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, driving from your job as a factory worker to your second job as a bar assistant.
  - to and from an alternate workplace for the same employer on the same day – for example, driving from the warehouse to a job site.

- **You can't claim** the cost of 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 carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if:
- 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 – this means 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. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

### Clothing, footwear and laundry expenses

- **You can claim** the cost of buying, hiring, repairing, replacing or cleaning uniforms that are unique and distinctive to your job – for example, a shirt with the corporate logo on it worn as a compulsory uniform.
- **You can claim** clothing and footwear you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk – for example, gloves and steel-cap boots.
- **You can't claim** the cost of buying or cleaning conventional clothing or plain uniforms worn at work, even if you only wear it to work and your employer tells you to wear it – for example, jeans, drill shirts or running shoes.
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

### Meal expenses

- **You can claim** the cost of a meal that 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** the cost of food, drinks or snacks you consume during your normal working hours, even if you receive an allowance to cover the meal expense. This is a private expense.

### 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.
- **You can't claim** the cost of obtaining or renewing your driver’s licence, even if it is a condition of your employment. This is a private expense.
- **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 obtaining it, 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:
  - union and professional association fees.
  - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern.
  - seminars, training and conferences.
  - technical or professional publications.
- **You can't claim** a deduction if the cost was met or reimbursed by your employer. You also can't claim private expenses, such as iPods, music subscriptions, childcare fees or clothes for your family.

This is a general summary only. For more information, visit [ato.gov.au/occupations](https://ato.gov.au/occupations) or speak to a registered tax professional.
If you're employed as 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 it must be directly related to earning your income.
- You must have a record to prove it.*

* 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:
  - between separate jobs on the same day – for example, from your firefighting job to your second job as a first aid trainer.
  - to and from an alternate 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.
  - You generally can't 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 you carry 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 – this means 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 such items at the workplace.
- If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show the percentage of your kilometres was work related.

**Travel expenses**
- **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, travelling to another city to fight a fire. Travel expenses can include meals, accommodation, transport and fares.
- You generally can't claim a deduction if the travel is paid for, or you are reimbursed by your employer or another person.
- Receiving an allowance from your employer doesn’t mean you can automatically claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

**Meal 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 a meal that you buy and eat when you work overtime.
- **You can’t claim** the cost of food, drinks or snacks you consume during your normal working hours, even if you receive an allowance to cover the meal expense. These are private expenses.

**Other expenses**
- **You can claim** the work-related portion of other expenses if they relate to your employment, including:
  - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern.
  - union and professional association fees.
  - any additional costs you incur to obtain a special licence or condition on your licence in order to perform your duties – for example, a heavy vehicle permit.
- **You can’t claim** the cost of:
  - fitness expenses, except if your role requires a level of fitness well above ordinary firefighting standards.
  - the cost of obtaining or renewing your driver’s licence, even if it is a condition of your employment.
  - attending social networking or fundraising events.
  - skin care products.
- **You can’t claim** a deduction if the cost was met or reimbursed by your employer.

**Clothing and laundry expenses**
- **You can claim** the cost of buying, hiring, repairing or cleaning (laundering or dry cleaning) your firefighting uniform.
- **You can’t claim** clothing and laundry expenses if your employer supplies and launders the clothing, or reimburses you for the expenses.
- **You can claim** protective clothing that your employer wants you to wear to protect you from the risk of illness or injury and isn’t supplied by them – for example, protective boots, goggles or helmets.
- **You can’t claim** the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – for example, plain shirts or running shoes.

This is a general summary only and doesn’t apply to volunteer fire fighters. For more information, visit [ato.gov.au/occupations](https://ato.gov.au/occupations) or speak to a registered tax professional.
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 be directly related to earning your income.
- You must have a record to prove it.

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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**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. This could include expenses for meals, accommodation, fares and incidentals.

**You can’t claim** a deduction for travel expenses if your employer or another person has paid for these or reimbursed you.

Receiving an allowance from your employer doesn’t mean you can automatically claim a deduction. You need to be able to show you were away overnight, you spent the money, and the travel was directly related to earning your employment income.

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**Tools and equipment**

**You can claim** a deduction for tools and equipment you use in earning your employment income, such as exercise equipment. If a tool or item of work equipment cost:
- $300 or less – you can claim an immediate deduction for the whole cost
- more than $300 – you can claim a deduction for the cost over a number of years (decline in value).

**You can’t claim** a deduction if the tools and equipment are supplied by your employer or another person.

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**Health and fitness costs**

**You can’t claim** a deduction for the cost of health and fitness, because these expenses are considered private. 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.

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**Car expenses**

**You can claim** a deduction when you drive:
- between separate jobs on the same day (e.g., driving from a gym to your second job as a football umpire)
- to and from an alternate workplace for the same employer on the same day (e.g., between personal training venues or gyms).

**You generally can’t claim** the cost of trips between home and work, even if you live a long way from your workplace or have to work irregular hours.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

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**Clothing expenses and laundry**

**You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job.

**You can’t claim** a deduction for the cost of buying or cleaning conventional or general exercise clothing (e.g., active wear, tracksuits and sports shoes), even if you only wear it while performing your employment duties.

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**Self-education expenses**

**You can claim** a deduction for self-education expenses if your study relates directly to your current job.

**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 myotherapist.

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**Other expenses**

As long as the expense relates to your employment in the fitness and sporting industry, you can claim a deduction for the work-related portion of the cost of:
- phone and internet usage
- union and professional association fees
- sunscreen and other sun protection items if your employment requires you to perform your duties for sustained periods in the sun.

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This is a general summary only. For more information, go to ato.gov.au/occupations.
If you’re a flight attendant, it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses
- you must have spent the money yourself and weren’t reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

Travel expenses

- You can claim a deduction for travel expenses if you are required to travel overnight to perform your work 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 could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.

- Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.

- You can’t claim expenses for travelling between your home and the place of departure.

Meal expenses

- You can claim a deduction for meals when you travel away from home overnight for work.

- You can claim a deduction for the cost of overtime meals on those occasions where:
  - you worked overtime and took an overtime meal break, and
  - your employer paid you an overtime meal allowance under an industrial law, award or agreement.

- You can’t claim a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Clothing and grooming expenses

- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job.

- You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it – eg plain, black shoes. However, if your employer has a strictly-enforced uniform policy that stipulates the characteristics of shoes you must wear – eg, minimum and maximum requirements for heel height and circumference – you may claim a deduction for the purchase of these shoes.

- You can’t claim a deduction for hairdressing, cosmetics, hair and skin care products, even though you may be paid an allowance for grooming and be expected to be well groomed. All grooming products are private expenses.

- You can claim a deduction for the cost of 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.

Self-education expenses

- You can claim a deduction for self-education expenses if your course relates directly to your current job – eg updating required first aid certification.

- 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 – eg training to become an air traffic controller while you are employed as cabin crew.

Other common deductible work-related expenses

Other expenses you can claim a deduction for include:
- luggage and bags used for work-related purposes
- the work-related portion of phone expenses if you have to make phone calls or send texts for work
- union and professional association fees
- professional publications
- visa application fees when you are required to enter a country as part of your job.

This is a general summary only.
For more information, go to ato.gov.au/occupations
If you’re employed as a hairdresser or beauty therapist, it pays to learn what you can claim.

**Tools and equipment**

- **You can claim** a deduction for the cost of tools and equipment that you use for work, such as hair cutting and hair styling tools. If you use the tools and equipment for work-related purposes as well as private purposes – for example, you cut your family’s hair with your scissors at home – you can only claim a deduction for your work-related use of the tools and equipment.
- **You can’t claim** a deduction if the tools and equipment are supplied by your employer or another person.
- **You can claim** a deduction for the cost of repairing your tools and equipment you use for work. If the tools or equipment were also used for private purposes, you can’t claim a deduction for that part of the repair cost that relates to your private use of the tools and equipment.

**Travel expenses**

- **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight in the course of performing your employment duties – for example, to attend a conference, seminar, training course or industry promotion. This could include meals, accommodation, fares and incidental expenses that you incur.
- **You can’t claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

**Car expenses**

- **You can claim** a deduction for the cost of using your car when you drive:
  - between separate jobs on the same day – for example, from your hairdresser job to a second job with another employer
  - to and from an alternate workplace for the same employer on the same day, such as a different salon.
- **You generally can’t claim** the cost of normal trips between home and work, even if you have to work outside normal hours (eg late night shopping or on the weekend). This includes parking fees and tolls when you drive to and from work.

**Clothing expenses and laundry**

- **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job. You can also claim a deduction for protective clothing that your employer wants you to wear – for example, face masks and gloves.
- **You can’t claim** a deduction for the cost of buying or cleaning plain clothing (eg black pants) worn at work, even if you only wear it to work and even if your employer tells you to wear it.

**Self-education expenses**

- **You can claim** a deduction for self-education expenses if your course relates directly to your current job, such as advanced colouring, cutting and up-style courses.
- **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.

**Personal grooming and beauty products**

- **You can’t claim** a deduction for hairdressing, cosmetics, hair and skin care products and other beauty products, even if your employer tells you to use them – they are personal expenses.

**Other expenses**

- **As long as the expense relates to your employment, you can claim** a deduction for the work-related portion of the cost of:
  - mobile phone calls
  - union and professional association fees
  - technical or professional publications.
- **You can’t claim** a deduction if the cost was met or reimbursed by your employer.
If you’re a hospitality worker, it pays to learn what you can claim at tax time

**To claim a deduction for work-related expenses**
- You must have spent the money yourself and weren’t reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.

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

**Tools and equipment expenses**

**You can claim** a deduction for the cost of the purchase of tools and equipment you are required to use for work, eg chef knives. You can’t claim a deduction relating to any private use of the equipment or if the tools and equipment are supplied by your employer or another person.

If a tool or item of work equipment used for work:
- cost more than $300 – you claim a deduction for the cost over a number of years (depreciation)
- cost $300 or less – you can claim an immediate deduction for the whole cost.

**You can claim** a deduction for the cost of repairing tools and equipment for work. If the tools or equipment were also used for private purposes, you cannot claim a deduction for that part of the repair cost.

**Self-education expenses**

**You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg barista course if you are working in a coffee shop.

**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, eg you can’t claim the cost of study to enable you to move from being a food delivery driver to being a chef.

**Other expenses you can claim a deduction for include:**
- the work-related portion of phone expenses if you have to make phone calls or send texts for work.
- union and professional association fees.
- technical or professional publications.
- renewing your special employee or gaming licence. You cannot claim a deduction for the cost of getting your initial licence.

**Car expenses**

**You can claim** a deduction when you:
- drive between separate jobs on the same day – eg travelling from your job as a waiter to a second job as a cleaner.
- drive to and from an alternate workplace for the same employer on the same day – eg travelling from the restaurant you work at to a catering function.

**You generally can’t claim** the cost 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 – eg public holidays or night shifts.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work – eg a bain-marie needed for a catering function. The cost of these trips is deductible only if:
- your employer requires you to transport the equipment for work.
- the equipment was essential to earning your income.
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

This is a general summary only.
For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)
If you’re an IT professional, it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses
- You must have spent the money yourself and weren’t reimbursed
- It must be directly related to earning your income
- You must have a record to prove it.*

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

Self-education expenses
- You can claim a deduction for self-education expenses if your course relates directly to your current job – eg learning 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 you get a new job – eg you cannot claim a deduction if you are a computer sales person who is studying to be a software programmer.

Car expenses
- You can claim a deduction when you:
  - drive between separate jobs on the same day – eg you work for two different employers
  - drive to and from an alternate workplace for the same employer on the same day – eg a computer repairer who travels to multiple call outs per day.

You generally can’t claim the cost 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 – eg travelling at night to reboot computer servers.

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 worked at more than one site each day before returning home)
- you were required to carry bulky tools or equipment for work and all of the following conditions were met:
  - The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
  - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
  - There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Clothing expenses
- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg clothing items you’re required to wear which have a logo that is unique and distinctive to your employer.
- You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it and even if you only wear it for work – eg black pants and a white shirt or a business suit.

Other common deductible work-related expenses
- Other expenses you can claim a deduction for include:
  - the work-related portion of phone and internet expenses if you have to make phone calls, send texts or use the Internet for work.
  - tools and equipment you are required to purchase for work.

If the tool or equipment:
  - cost more than $300 – you claim a deduction for the cost over a number of years (depreciation)
  - cost $300 or less – you can claim an immediate deduction for the whole cost
  - union and professional association fees.

Home office expenses
- You can claim a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

You generally can’t claim the cost of rates, mortgage interest, rent and insurance.

This is a general summary only. For more information, go to ato.gov.au/occupations
If you're a lawyer, it pays to learn what you can claim

**Car expenses**

- **You can claim** the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, travelling from the Supreme Court to represent a client to your second job as a university lecturer
  - to and from an alternate workplace for the same employer on the same day – for example, travelling from your office to visit a client in custody or attend court.

- **You can’t claim** trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.
  
  If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

**Travel expenses**

- **You can claim** travel expenses if you’re required to 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.

- **You can’t claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person. Receiving an allowance from your employer doesn’t mean you can automatically claim a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

**Self-education and study expenses**

- **You can claim** self-education and study expenses if they’re directly related to your current employment as a lawyer and they:
  - maintain or improve the specific skills and knowledge you require
  - result in or are likely to result in an increase in income from your current employment.

  For example, training, seminars or conferences you attend to meet your continued professional development (CPD) points.

- **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 your Bachelor of Law if you’re working as a legal secretary.

**Home office expenses**

- **You can claim** the work-related portion of running expenses for your home office when you work from home, including:
  - decline in value of office equipment
  - electricity for heating, cooling and lighting
  - other running expenses.

  You can only claim the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present, the cost of lighting and heating or cooling that room is not deductible because there is no additional cost for those expenses as a result of you working from home.

  To work out your home office expenses, you can either use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.

- **You can claim** the cost of logbooks, diaries and pens that you use for work (provided you aren’t reimbursed by your employer).

- **You generally can’t claim** the cost of rates, mortgage interest, rent and insurance.

**Other expenses**

- **You can claim** the work-related portion of other expenses if it relates to your employment, including:
  - renewing your annual practising certificates
  - parking fees and tolls where car expense conditions are met
  - 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, gala dinners or social nights.
  - gifts or greeting cards you buy for clients
  - private expenses, such as personal grooming or child care fees.

**Clothing and laundry expenses**

- **You can’t claim** the cost of buying or cleaning conventional clothes worn at work, even if you only wear it to work and your employer tells you to wear it – for example, suits, ties or cufflinks.

- **You can claim** the cost of buying, hiring, repairing, replacing or cleaning clothing that is unique and distinctive to your job.

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

This is a general summary only. For more information, visit [ato.gov.au/occupations](https://ato.gov.au/occupations) or speak to a registered tax professional.
If you’re a meat processing worker it pays to learn what you can claim

Clothing expenses and laundry

- **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job. You can also claim a deduction for protective clothing that your employer wants you to wear – for example, overalls, thermals, gloves and protective boots.
- **You can claim** your costs of laundering occupation-specific clothing or a distinctive uniform. If your employer buys, mends or cleans your clothing you can’t claim a deduction.
- **You can claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg standard jeans or shirts worn under protective coats), even if you only wear it to work and even if your employer tells you to wear it.
- **You can’t claim** a deduction for the cost of buying, hiring, mending or cleaning plain clothing worn at work (eg standard jeans or shirts worn under protective coats), even if you only wear it to work and even if your employer tells you to wear it.

Meals

- **You can claim** a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime.
- **You can’t claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Other expenses

- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - union and professional association fees
  - phone and internet usage if your employer needs you to use your personal devices for work.
- **You can’t claim** a deduction for Q fever vaccination, even if your employer requires you to be vaccinated.
- **You can’t claim** a deduction for any expense if the cost was met or reimbursed by your employer.

Tools and equipment

- **You can claim** a deduction for the cost of tools and equipment you use for work, such as knives and sharpening stones. If you use the tools and equipment for work-related purposes as well as private purposes – for example, you use your knives at home as well as at work – you can only claim a deduction for your work-related use of the tools and equipment.
- **You can claim** a deduction for the cost of repairing tools and equipment that you use for work. If the tools or equipment were also used for private purposes, you can’t claim a deduction for the part of the repair cost that relates to your private use of the tools and equipment.

Car expenses

- **You can claim** a deduction for the cost of using your car when you drive:
  - between separate jobs on the same day (eg from your job as a meat processor to your second job with another employer)
  - to and from an alternate workplace for the same employer on the same day (eg between abattoirs or worksites).
- **You generally can’t claim** the cost 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 or early morning shifts.
- In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
  - The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
  - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
  - There was 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. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.
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 or reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.*

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

### Tools and equipment
- **You can claim** a deduction for the cost of tools and equipment you use for work, such as video cameras and editing tools. If you use the tools and equipment for work-related purposes as well as private purposes, you can only claim a deduction for your work-related use of the tools and equipment.
  - If a tool or item of work equipment cost:
    - more than $300 – you can claim a deduction for the cost over a number of years (decline in value)
    - $300 or less – you can claim an immediate deduction for the whole cost.
  - **You can’t claim** a deduction if the tools and equipment are supplied by your employer or another person.
  - **You can claim** a deduction for the cost of repairing tools and equipment that you use for work. If the tools or equipment were also used for private purposes, **you can’t claim** a deduction for that part of the repair cost that relates to your private use of the tools and equipment.

### Travel expenses
- **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example, travelling interstate to conduct an interview. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.

Receiving a travel allowance from your employer doesn’t mean you can automatically claim a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

### Other expenses
- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - union and professional association fees
  - technical or professional publications and newspapers
  - pay TV access payments if you can show that you are required to access pay TV as part of your work – but limited to the content that is specific to earning your employment income.

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

### Car expenses
- **You can claim** a deduction for the cost of using your car when you drive:
  - between separate jobs on the same day (eg from your job with a newspaper to your second job as a TV presenter)
  - to and from an alternate workplace for the same employer on the same day (eg between two TV studios).
  - **You generally can’t claim** the cost 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 or early morning shifts.
  - **You can’t claim** a deduction when using a badged or unbadged vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer and the cost was 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. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

### Clothing expenses and laundry
- **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, such as your work shirt with the company logo on it. You can also claim a deduction for protective clothing that your employer wants you to wear, such as a high vis vest.

**You can’t claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg standard jeans or a business suit), even if you only wear it to work and even if your employer tells you to wear it.

### Meals
- **You can claim** a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement to undertake the overtime.

**You can’t claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

### Home office expenses
- **You can claim** the work-related proportion of running costs of your home office if you work from home, including the decline in value of office equipment, work-related phone calls, internet access charges, and electricity for heating, cooling and lighting costs.

**You generally can’t claim** the cost of rates, mortgage interest, rent and insurance.

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This is a general summary only. For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)
If you’re a miner, it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

You can claim a deduction when you:

- drive between separate jobs on the same day – eg you work for two different employers
- drive to and from an alternate workplace for the same employer on the same day – eg travel from a depot to a mine site.

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

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:

- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Other expenses you can claim include:

- sunscreen and sunglasses if you’re required to work outside
- the work-related portion of phone expenses if you have to make phone calls or send texts for work
- union fees
- renewing – not obtaining – machinery licences.

You can only claim a deduction for travel expenses if you are required to travel overnight and don’t attend your usual work location, eg travelling to a remote area, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.*

Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.

* Circumstances may be different for FIFO workers.*

You can claim a deduction for meals when you travel away from home overnight for work.

You can claim a deduction for the cost of overtime meals on those occasions where:

- you worked overtime and took an overtime meal break, and
- your employer paid you an overtime meal allowance under an industrial law, award or agreement.

You can’t claim a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

This is a general summary only. For more information, go to ato.gov.au/occupations
If you’re a nurse, midwife or carer, it pays to learn what you can claim at tax time.

To claim a deduction for work-related expenses:
- you must have spent the money yourself and weren’t reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

**Clothing expenses**

- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, eg non-slip nursing shoes or support stockings, that your employer requires you to wear.
- You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg black pants and a white shirt.

**Car expenses**

- You can claim a deduction when you:
  - drive between separate jobs on the same day – eg travelling from your job as a carer to a second job as a musician
  - drive to and from an alternate workplace for the same employer on the same day – eg driving from your usual clinic to another clinic to work for the same employer.
- You generally can’t claim the cost 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 – eg public holiday shifts.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

**Self-education expenses**

- You can claim a deduction for self-education expenses if your course relates directly to your current job, eg wound care 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, eg you can’t claim the cost of study to enable you to move from being a carer to being a registered nurse.

**Other common deductible work-related expenses**

As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
- calculators
- union and professional association fees
- agency commissions and agency fees, and annual practising certificate fees
- technical or professional publications.

**Phone and internet expenses**

- You can claim phone and internet usage if your employer needs you to use your personal devices for work.
  You can only claim the work-related portion of the use of your personal device.

This is a general summary only. For more information, go to [ato.gov.au/occupations](https://ato.gov.au/occupations)
If you’re an office worker it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses

- You must have spent the money yourself and weren’t reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

Travel expenses

✔️ You can claim a deduction for travel expenses if you are required to travel overnight and don’t attend your usual work location – e.g. travelling to a remote office, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.

❌ You generally can’t claim the cost 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 – e.g. having to work late to speak to a colleague in a different time zone.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Home office expenses

✔️ You can claim a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs. If you keep a diary of your home office usage, you can calculate your claim quickly using the home office expenses calculator.

❌ You generally can’t claim the cost of rates, mortgage interest, rent and insurance.

Clothing expenses

✔️ You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – e.g. clothing items you’re required to wear which have a logo that is unique and distinctive to your employer – or protective clothing that your employer requires you to wear.

❌ You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, e.g. a business suit.

Other common deductible work-related expenses

✔️ As long as the expense relates to your employment, you can claim a deduction for the cost of seminars and conferences, technical or professional publications, union and professional association fees.

Car expenses

✔️ You can claim a deduction when you:
- drive between separate jobs on the same day – e.g. from your office job to a second job as a musician.
- drive to and from an alternate workplace for the same employer on the same day – e.g. travelling to a different office to attend a meeting for the same employer.

❌ You generally can’t claim the cost 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 – e.g. having to work late to speak to a colleague in a different time zone.

Self-education expenses

✔️ You can claim a deduction for self-education expenses if your course relates directly to your current job, e.g. human resource training for a manager.

❌ 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, e.g. a health and wellbeing course.

This is a general summary only. For more information, go to ato.gov.au/occupations

Australian Government
Australian Taxation Office
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 be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

* 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:
- between separate jobs on the same day – for example, from your job as a paramedic to your second job as a first aid trainer
- to and from an alternate workplace for the same employer on the same day – for example, travelling from your ambulance station to a meeting at head office.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work-related.

You can’t claim the cost 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 or early morning shifts.

Clothing and laundry expenses

You can claim the cost of buying, repairing or cleaning (laundering or dry cleaning) your paramedic uniform.

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

You can’t claim the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, a plain shirt you wear on the way to work before your shift starts.

Meal 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.

You can’t claim the cost of food, drinks or snacks you consume during your normal working day, even if you receive an allowance to cover the meal expense. These are private expenses.

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, such as vertical access (cliff and building), white water survival or snowfield work and are regularly tested on their fitness.

Other expenses

You can claim the work-related portion of other expenses if they relate to your employment, including:
- phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
- protective equipment, such as sunglasses, sunhats and sunscreen if your particular duties require you to spend prolonged periods outdoors
- union and professional association fees
- tools and equipment, such as a stethoscope or a pin watch
- 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.

You can’t claim a deduction for the cost of:
- obtaining or renewing your driver’s 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, regardless of whether you receive an allowance from your employer.

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

Travel expenses

You can claim travel expenses if you’re required to travel away from your home overnight in the course of performing your employment duties. Travel expenses can include expenses for meals, accommodation, fares and incidental expenses you incur.

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

Receiving an allowance from your employer doesn’t automatically mean you can claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

This is a general summary only. For more information, visit ato.gov.au/occupations or speak to a registered tax professional.
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 be directly related to earning your income.
- You must have a record to prove it.*

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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**Car expenses**

- **You can claim** the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, from your rehearsal for a musical production directly to your second job as a dance teacher
  - to and from an alternate workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot

- **You can’t claim** the cost of trips between home and work, including public transport, even if you live a long way from your usual workplace. 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 – this means 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. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

**Travel expenses**

- **You can claim** travel expenses if you’re required to travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to shoot a scene for an advertisement. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur.

- **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.

Receiving an allowance from your employer doesn’t mean you can automatically claim a deduction. You need to be able to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

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**Clothing and grooming expenses**

- **You can claim** the cost of buying, cleaning, hiring and repairing uniforms or costumes that are unique and distinctive to your role. For example, a burlesque dancer can claim stage make-up, costumes and dance shoes that are distinctive to the role.

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

- **You can’t claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it – for example, general exercise clothing for rehearsal or running shoes.

- **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** a deduction for hairdressing, cosmetics, hair and skin care products not relating to your role or costume. These are private expenses.

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**Other expenses**

- **You can claim** the work-related portion of other expenses if it relates to your employment, and not to gain employment, including:
  - agents fees (but you can’t claim the upfront or joining fee)
  - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
  - maintaining a photographic portfolio (you can’t claim the initial cost of preparing the portfolio)
  - multimedia, if it’s directly related to your employment, like music for rehearsals
  - insurance for your tools and equipment
  - seminars, training and conferences
  - technical or professional publications.

- **You can’t claim**:
  - costs met or reimbursed by your employer
  - entertainment expenses or social functions – for example, awards nights, galas or social nights
  - private expenses, such as personal grooming, child care fees, concerts or Foxtel
  - 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).

This is a general summary only. For more information, visit [ato.gov.au/occupations](http://ato.gov.au/occupations) or speak to a registered tax professional.
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 be directly related to earning your income.
- You must have a record to prove it.*

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

Travel expenses

You can claim travel expenses if you're required to travel away from your home overnight in the course of performing your work 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 seven 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 and your employer has not provided or reimbursed you for.

Receiving an allowance from your employer doesn’t automatically mean you can claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.

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 between Melbourne and Newcastle.

Car expenses

You can claim the cost of using a car you own when you drive:
- between separate jobs on the same day – for example, from your job as a pilot to your second job as a cadet trainer.
- to and from an alternate workplace for the same employer on the same day – for example, from the airport to the airline training centre.

You can’t claim trips or tolls between home and work, even if you live a long way from the airport or you are on-call and you are called in to work a shift.

In limited circumstances you can claim the cost of trips between home and the airport, when you carry bulky tools or equipment for work. Items carried in luggage are generally private in nature and other essential items, such as flight manuals (whether electronic or hard copy), are not considered bulky on their own.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work-related.

Meal expenses

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

You can’t claim the cost of food, drinks or snacks consumed during your shift if you do not travel away from home overnight, even if you receive an allowance to cover the meal expense. This is a private expense.

Self-education expenses

You can claim a deduction for self-education and study expenses if they directly relate to your current job as a pilot and they:
- maintain or improve the skills and knowledge you need for your current duties.
- result in or are 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 to your current job or is designed to help you get a new job – for example, if you are a cadet training to become a pilot.

You can’t claim a deduction if the course and related expenses are paid by your employer.

Clothing expenses and laundry

You can claim the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive to your job.

You can’t claim the cost of buying or cleaning conventional or plain clothing worn at work, even if your employer tells you to wear it – for example, conventional clothing bought deliberately to look like a passenger when paxing and business wear. These are private expenses.

Other expenses

You can claim the work-related portion of other expenses if they relate to your employment, including:
- tools and equipment provided by your employer (such as laptops or tablets).
- 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.

You generally can’t claim:
- tools and equipment provided by your employer (such as laptops or tablets).
- gaming consoles or flight simulator games.
- watches, including chronograph watches.

This is a general summary only.

For more information, visit [ato.gov.au/occupations](http://ato.gov.au/occupations) or speak to a registered tax professional.
If you’re a police officer it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses
■ you must have spent the money yourself and weren’t reimbursed
■ it must be directly related to earning your income
■ you must have a record to prove it.*

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

Phone and internet expenses
You can claim phone and internet usage if your employer needs you to use your own personal devices for work. You can only claim the work-related portion of the use of your personal device.

Self-education expenses
You can claim a deduction for self-education expenses if your course relates directly to your current job – eg defensive driving 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 outside of the police force.

Other common deductible work-related expenses
As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
■ union and professional association fees
■ technical or professional publications.
You can’t claim a deduction for the cost of:
■ 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.

Car expenses
You can claim a deduction when you:
■ drive between separate jobs on the same day – eg travelling from your job as a police officer to a second job as a security guard
■ drive to and from an alternate workplace for the same employer on the same day – eg travelling to a crime scene.

You generally can’t claim the cost 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 – eg night or public holiday shifts.
In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
■ The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
■ The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
■ There was no secure storage for the items at the workplace.
If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Clothing expenses
You can claim a deduction for the cost of mending or cleaning your police uniform.
You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work.

This is a general summary only.
For more information, go to ato.gov.au/occupations
To claim a deduction for work-related expenses

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

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

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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**Car expenses**

✅ You can claim a deduction when you:
- drive between separate jobs on the same day – eg from your public service job to a second job as a musician
- drive to and from an alternate workplace for the same employer on the same day – eg travelling to a different office to attend a meeting for the same employer.

❌ You generally can’t claim the cost 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 – eg having to work late to speak to a colleague in a different time zone.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

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**Self-education expenses**

✅ You can claim a deduction for self-education expenses if your course relates directly to your current job, eg human resource training for a manager.

❌ 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, eg a health and wellbeing course.

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**Other common deductible work-related expenses**

✅ As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
- seminars and conferences
- technical or professional publications
- union and professional association fee

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**Clothing expenses**

✅ You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg clothing items you’re required to wear which have a logo that is unique and distinctive to your employer – or protective clothing that your employer requires you to wear.

❌ You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work – eg a business suit.

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**Home office expenses**

✅ You can claim a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

❌ You generally can’t claim the cost of rates, mortgage interest, rent and insurance.

This is a general summary only. For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)
If you’re a real estate professional, it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses
- you must have spent the money yourself and weren’t reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

Car expenses

You can claim a deduction when you:
- drive between separate jobs on the same day – eg travelling from your real estate agency to your second job as a waiter
- drive to and from an alternate workplace for the same employer on the same day – eg travelling between two different residential open homes.
You generally can’t claim the cost 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 – eg to attend a weekend auction.
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 worked at more than one site each day before returning home)
- you were required to carry bulky tools or equipment for work and all of the following conditions were met:
  > The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
  > The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
  > There was no secure storage for the items at the workplace.
If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Travel expenses

You can claim a deduction for travel expenses if you have to travel overnight from your usual work location – eg traveling to a remote area to inspect a property – provided the cost was incurred while carrying out your work duties. Travel expenses may include meals and accommodation, fares, petrol and incidentals such as parking fees and tolls.
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 yourself, and the travel was directly related to earning your income – eg it was not a personal expense.

Clothing and grooming expenses

You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, eg clothing items you’re required to wear which have a logo that is unique and distinctive to your employer.
You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it and even if you only wear it for work, eg black pants and a white shirt.
You can’t claim a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer tells you to use them, or you are required to be well-groomed.

Home office expenses

You can claim a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.
If you are required to purchase equipment for your work and it costs more than $300, you can claim a deduction for this cost spread over a number of years (depreciation).
You generally can’t claim the cost of rates, mortgage interest, rent and insurance.

Other expenses you can claim a deduction for include:
- marketing equipment – eg the work-related portion of cameras used for property photos
- decorating properties – eg flowers
- renewing your annual Certificate of Registration
- union and professional association fees
- technical or professional publications.

Gifts

You can claim a deduction for the cost of gifts – eg alcohol, flowers – bought 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 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 – eg a live sporting event.

This is a general summary only.
For more information, go to ato.gov.au/occupations
**To claim a deduction for work-related expenses**

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

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

*You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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**Meal expenses**

**You can claim** a deduction for the cost of overtime meals on those occasions where:

- you worked overtime and took an overtime meal break, and
- your employer paid you an overtime meal allowance under an industrial law, award or agreement.

**You can’t claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

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**Car expenses**

**You can claim** a deduction when you:

- drive between separate jobs on the same day – eg travelling to your second job as a waiter
- drive to and from an alternate workplace for the same employer on the same day – eg driving between separate retail stores for the same employer.

**You generally can’t claim** the cost 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 – eg late night shopping or weekend shifts.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

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**Self-education expenses**

**You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg 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 you get a new job, eg a health and wellbeing course.

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**Personal grooming**

**You can’t claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer tells you to use them and you work in a store that sells them – they are personal expenses.

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**Other common deductions**

As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:

- seminars and conferences
- technical or professional publications
- union and professional association fees
- phone and internet usage if your employer needs you to use your personal devices for work.
If you work in sales and marketing it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses
- You must have spent the money yourself and weren’t reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.*

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

Car expenses
- You can claim a deduction when you:
  - Drive between separate jobs on the same day – eg travelling from your job in sales to a second job as a waiter.
  - Drive to and from an alternate workplace for the same employer on the same day – eg driving to a client’s office for a meeting.

You generally can’t claim the cost 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 – eg having to work late to attend a sales event.

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 worked at more than one site each day before returning home)
- You were required to carry bulky tools or equipment for work and all of the following conditions were met:
  - The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
  - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
  - There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Travel expenses
- You can claim a deduction for travel expenses if you are required to travel overnight and don’t attend your usual work location – eg for a sales conference, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.

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 yourself, and the travel was directly related to earning your income.

Self-education expenses
- You can claim for self-education expenses if your course relates directly to your current job, eg a marketing 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 – eg you can’t claim the cost of study to enable you to move from working in sales to being a real estate agent.

Home office expenses
- You can claim a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

If you are required to purchase equipment for your work and it costs more than $300, you can claim a deduction for this cost spread over a number of years (depreciation).

If you keep a diary of your home office usage, you can calculate your claim quickly using the home office expenses calculator.

- You generally can’t claim the cost of rates, mortgage interest, rent and insurance.

Clothing expenses
- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg clothing items you’re required to wear which have a logo that is unique and distinctive to your employer – or protective clothing that your employer requires you to wear.

You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, eg a business suit.

This is a general summary only. For more information, go to ato.gov.au/occupations
If you’re an employee in the security industry, it pays to learn what you can claim.

**Car expenses**
- You can claim a deduction for the cost of using your car when you drive:
  - between separate workplaces because you have a second job
  - to and from an alternate workplace for the same employer on the same day (e.g., between different venues where you perform your duties as a security guard).
- You generally can’t claim the cost 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—e.g., you are on call, or you work weekends or early morning shifts.
- You can’t claim a deduction when using a badged or unbadged vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer, and the cost was 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. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work-related.

**Clothing expenses and laundry**
- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job.
- You can claim your costs of laundering occupation-specific clothing or a distinctive uniform.
- You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work (e.g., black trousers or comfortable supportive boots), even if you only wear it to work and even if your employer tells you to wear it.

**Self-education expenses**
- You can claim a deduction for self-education expenses if your course relates directly to your current job and will either maintain or improve the specific skills or knowledge you require, or might result in an increase in your income from your current employment—e.g., a self-defence course.
- 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 security guard to a police officer.

**Guard dog expenses**
- You can’t claim guard dog expenses, unless it is a requirement of your employment to provide your own guard dog to use when undertaking your employment duties. If the dog is your family pet, you can’t claim any deductions for guard dog expenses.

If you are required to provide your own guard dog and you purchase a breed of dog suitable to be a guard dog, train it as a guard dog and don’t treat it as a family pet, you can claim a deduction for ongoing expenses, such as food, veterinary expenses and registration costs. However, you can’t claim a deduction for the initial cost of purchasing the dog as it is a capital expense.

**Other expenses**
- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - phone and internet usage if your employer needs you to use your personal devices for work
  - union and professional association fees.
- You can’t claim a deduction if the cost was met or reimbursed by your employer.
If you’re a teacher, it pays to learn what you can claim at tax time

**To claim a deduction for work-related expenses**
- You must have spent the money yourself and weren’t reimbursed.
- It must be directly related to earning your income.
- You must have a record to prove it.*

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

**Self-education expenses**
- **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg a course in working with children with special 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, eg you can’t claim the cost of study to enable you to move from being a teacher’s aid to being a teacher.

**Car expenses**
- **You can claim** a deduction when you:
  - Drive between separate jobs on the same day – eg travelling from your job as a teacher to a second job as a musician.
  - Drive to and from an alternate workplace for the same employer on the same day – eg driving from your school to another school to moderate exam results.
- **You generally can’t claim** the cost 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 – eg parent-teacher interviews.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

**Home office expenses**
- **You can claim** a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.
  - If you are required to purchase equipment for your work and it costs more than $300, you can claim a deduction for this cost spread over a number of years (depreciation).
- **You generally can’t claim** the cost of rates, mortgage interest, rent and insurance.

**Other common deductible work-related expenses**
- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - Phone and internet usage.
  - Excursions, school trips and camps.
  - First aid courses.
  - Seminars and conferences.
  - Protective equipment such as sunglasses, sunhats and sunscreen.
  - Teaching aids.
  - Technical or professional publications.
  - Union and professional association fees.
- **You can’t claim** a deduction for the cost of:
  - Gifts you purchased for students.
  - Meeting students’ personal expenses – for example, paying for lunch, excursions or school books.

This is a general summary only.
For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)
If you’re a tradie it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses
- you must have spent the money yourself and weren’t reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

Travel expenses

- If you are required to travel away from home overnight for work, you can claim a deduction for accommodation and meal expenses.
- Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight for work and you spent the money.

Other common deductible expenses
- Other work-related expenses you can claim include:
  - protective equipment such as sunscreen, sunhats and sunglasses
  - union fees
  - phone expenses if you have to make phone calls or send texts for work.
  Remember, you can only claim the work-related part of the expense.

Car expenses

- You can claim a deduction for the cost of travel while performing your duties. This includes travel between different work locations, including for different employers.
- Normal trips between home and work are private in nature and can’t be claimed. This applies even if you:
  - live a long way from your usual workplace, or
  - have to work outside normal business hours (eg weekend shifts).
- 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 worked at more than one site each day before returning home)
  - you were required to carry bulky tools or equipment for work and all of the following conditions were met:
    - The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
    - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle
    - There was no secure storage for the items at the workplace.
- If you claim car expenses, you must:
  - keep a logbook of your work trips, or
  - be able to show us your claim is reasonable if you use the cents per kilometre method (for claims up to 5,000 km only).

Your vehicle is not considered to be a car if it is a vehicle with a carrying capacity of:
- one tonne or more, such as a ute or panel van
- nine passengers or more, such as a minivan.

In these circumstances (eg if you use a ute) you can claim the proportion of your vehicle expenses that relate to work – such as fuel, oil, insurance, repairs and servicing, car loan interest, registration and depreciation.

Keep receipts for your actual expenses. You cannot use the cents per kilometre method for these vehicles. While it is not a requirement to keep a logbook, it is the easiest way to show how you have calculated your work-related use of the vehicle.

Clothing expenses

- You can claim a deduction for:
  - the cost of buying, mending and cleaning uniforms that are unique and distinctive to your job (eg a uniform your employer requires you to wear)
  - protective clothing your employer requires you to wear (eg hi-vis vests, steel-capped boots and safety glasses).

- You can’t claim a deduction for plain clothing worn at work, even if your employer tells you to wear it or you only wear it for work (eg jeans or a plain shirt).

Tools and equipment expenses

- You can claim a deduction for tools or equipment you are required to buy for your job.

- If you also use the tools or equipment for private purposes, you can’t claim a deduction for that use. For example, if you have a tool set that you use for private purposes half the time you can only deduct 50% of the cost. If the tools or equipment are supplied by your employer or another person, you can’t claim a deduction.

- If a tool or item of work equipment you only used for work:
  - cost more than $300 – you can claim a deduction for the cost over a number of years
  - cost $300 or less – you can claim an immediate deduction for the whole cost.

Other work-related expenses you can claim include:
- protective equipment such as sunscreen, sunhats and sunglasses
- union fees
- phone expenses if you have to make phone calls or send texts for work.

This is a general summary only. For more information, go to ato.gov.au/occupations
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 be directly related to earning your income
- you must have a record to prove it.

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

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**Travel expenses**

- **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example driving the train to another town, resting in the barracks or accommodation and then returning home the next shift. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- 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 yourself, and the travel was directly related to earning your income.
- **You cannot automatically claim** the Commissioner’s reasonable amounts for accommodation, meals and incidentals. You can only claim the amount you spent, and you must be able to show how you worked out your claim – for example, you kept a diary showing the times you were away and how many meals you ate and where.
- **You can’t claim** accommodation expenses if your employer provides you with accommodation.

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**Phone and internet expenses**

- **You can claim** phone and internet usage if your employer needs you to use your personal devices for work. You can only claim the work-related portion of the use of your personal device.

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**Other expenses**

- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - overtime meal expenses when you are paid an overtime meal allowance under an industrial law, award or agreement and you purchase and consume a meal during your overtime
  - protective equipment such as sunglasses and ear plugs
  - union fees.
- **You can’t claim** for the cost of your daily food, drinks and items that relate to the storage and consumption of food as this is generally a private expense.

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**Clothing expenses**

- **You can claim** a deduction for the cost of buying, hiring, mending or cleaning items of a compulsory, distinctive uniform. You can also claim a deduction for protective clothing that your employer wants you to wear – eg steel-capped boots.
- **You can’t claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.
- **You can’t claim** a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.

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This is a general summary only. For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)
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 be directly related to earning your income.
- You must have a record to prove it.

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

Travel expenses

- You can claim a deduction for travel expenses if you travel away from your home overnight to attend conferences, seminars, training courses or industry promotion events relating to your job.
- You can claim a deduction for expenses (such as meals, flights, taxis and accommodation) if the travel directly relates to your job and:
  - Your employer provides educational or familiarisation travel to learn about new products or tour destinations, or
  - Where you use educational leave to undertake such travel.

You can claim a deduction when you drive to and from an alternate workplace for the same employer on the same day – eg travelling from your usual workplace to work at a different office.

You generally can’t claim a deduction for the cost 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.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

Car expenses

- You generally can’t claim a deduction for the cost 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.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

Clothing expenses and laundry

- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your employer.
- You can claim the costs of laundering occupation-specific clothing or a distinctive uniform. If your employer buys, mends or cleans your clothing, you can’t claim a deduction.

You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work or functions, even if:
- You only wear it to work, or
- Your employer tells you to wear it (eg black trousers or a business suit).

Other expenses

- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - Phone and internet usage if your employer needs you to use your personal devices for work.
  - Union and professional association fees.
  - Technical or professional publications.

You can’t claim a deduction if your study doesn’t relate to your current job or 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 a Bachelor of Hotel Management to get a job as a hotel manager.

Self-education expenses

- You can claim a deduction for self-education expenses if your study relates directly to your current job and:
  - Will maintain or improve the skills you need, or
  - Might result in an increase in income from your current employment (eg a Certificate III in Travel).

You can’t claim a deduction if your study doesn’t relate to your current job or 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 a Bachelor of Hotel Management to get a job as a hotel manager.
If you’re a truck driver it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses:
- you must have spent the money yourself and weren’t reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.

You can only claim the work-related part of expenses. You can’t claim a deduction for any part of the expense that relates to personal use.

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

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**Travel expenses**

.You can claim a deduction for travel expenses if you are required to travel overnight – eg travelling to a remote area, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.*

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 yourself, and the travel was directly related to earning your income.

You can’t claim accommodation expenses if you sleep in your truck or your employer provides you with accommodation.

* Circumstances may be different for FIFO workers.*

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**Car expenses**

You can claim a deduction when you:
- drive between separate jobs on the same day – eg you drive for two separate employers
- drive to and from an alternate workplace for the same employer on the same day – eg travelling between depots.

You generally can’t claim the cost 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.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:
- The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

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**Clothing expenses**

You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – or the environment you work in – or protective clothing that your employer requires you to wear – eg steel-capped boots.

You can’t claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.

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**Other common deductible work-related expenses**

As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
- protective equipment such as sunglasses, sunhats and sunscreens
- restraining ropes
- union fees.

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This is a general summary only. For more information, go to ato.gov.au/occupations
Information about common deductions, including record keeping

The following pages contain guides for common deductions.

- **Car expenses** – what’s under the bonnet?
- **Clothing and laundry** – it pays to learn what you can claim at tax time
- **Working from home during COVID-19**
- **Employees working from home** – the other kind of housework
- **Gifts and donations**
- **Record keeping** – set the record straight
- **Self-education expenses** – it pays to learn what you can claim at tax time
- **Travel expenses** – what you need to know before you go
If you use your own car for work purposes (this may be a car you own, lease or hire under a hire-purchase agreement), you can claim a deduction using either the cents per kilometre method or logbook method.

**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 two separate places of employment if neither of the places is your home
- travel from your normal workplace to an alternative workplace and back to your normal workplace
- travel from your home to an alternative workplace and then to your normal workplace
- perform itinerant work – meaning you had shifting places of employment (for example, you regularly worked at more than one site each day before returning home).

**Remember**

- You can’t claim a deduction for the cost of trips between home and work under any of the methods, 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:
  - your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)
  - you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home)
  - you were required to carry bulky tools or equipment for work and all of the following conditions were met
    - The tools or equipment were essential for you to perform your employment duties and you didn’t carry them merely as a matter of choice.
    - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
    - There was no secure storage for the items at the workplace.
  - If your travel is partly private, you can only claim the work-related part.
  - You can’t claim a deduction if you have been reimbursed for your expenses.
  - You can only use one of the methods to calculate your deduction for car expenses.

- If you claim car expenses for more than one car, you can choose to use a different method to calculate your expenses for each car.
- If you claim a work-related car expense using the cents per kilometre or logbook method, you can’t claim any further deductions in the same tax return for the same car.
- If you use someone else’s car for work-related purposes, you can only claim a deduction for actual expenses, such as fuel, in the work-related travel expense section of your tax return. Cars owned or leased by someone else may include a spouse, family member or employer. However, if you can show there is a family or private arrangement that made you the owner or lessee (even if you are not the registered owner) you can calculate your car expenses using either the logbook or cents per kilometre method.
- A vehicle is not considered a car if it is a motorcycle or a vehicle that:
  - has a carrying capacity of one tonne or more, such as a ute, truck or van
  - can transport nine passengers or more, such as a minivan.
  - For these vehicles, you can only claim a deduction for actual expenses you incur when you travel for work (such as fuel). Claim your deduction as a work-related travel expense in your tax return. We recommend keeping a logbook for these vehicles as an easy way to show how you calculated your work-related use of the vehicle. You must also keep records of all of your actual expenses.
- For more information, visit ato.gov.au/travelexpenses
You can calculate your car expenses in two ways

**Cents per kilometre method**
- You can claim a maximum of 5,000 work-related kilometres per car using this method.
- You can claim 68 cents per kilometre for the 2019–20 financial year (72 cents per kilometre from 1 July 2020).
- The cents per kilometre rate incorporates decline in value, registration and insurance as well as maintenance, repairs and fuel costs. You can’t add these expenses on top of the rate when calculating your deduction.
- You need to be able to show how you worked out your work-related kilometres (for example, by producing diary records of work-related trips or using the myDeductions tool in the ATO app to track your work trips).
- You will also need to have evidence that you own the car.

**Logbook method**
- Your claim is based on the work-related percentage of expenses for the car.
- Expenses you can claim include running costs and decline in value.
- You can’t claim capital costs, such as the purchase price of your car, the principal on any money borrowed to buy it and any improvement costs (for example, adding paint protection and tinted windows).
- To work out your work-related percentage, you need a logbook and the odometer readings for the start and end of the logbook period. Your logbook period needs to show a continuous, representative 12-week period.
- You can claim actual expenses you incur for fuel and oil costs using your receipts or you can calculate these expenses based on odometer records that show readings from the start and the end of the period you used the car during the year.
- You need written evidence 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.

### Keeping a logbook

Your logbook must cover at a minimum 12 continuous weeks. If you started using your car for work-related purposes less than 12 weeks before the end of the year, you can extend the 12-week period into the next financial year.

Your 12-week logbook is valid for five years. However, if your circumstances change (for example, if you change jobs or move to a new house) and the logbook is no longer representative, you will need to complete a new 12-week logbook.

#### Car details

<table>
<thead>
<tr>
<th>Make</th>
<th>Model</th>
<th>Engine capacity</th>
<th>Registration number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Honda</td>
<td>GTX</td>
<td>2L</td>
<td>ABC-987X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Odometer reading at the start of the logbook period: 10,200km</th>
<th>Odometer reading at the end of the logbook period: 10,260km</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journey start date</td>
<td>Odometer reading at start of journey</td>
</tr>
<tr>
<td>-------------------</td>
<td>------------------------------------</td>
</tr>
<tr>
<td>27 August 2017</td>
<td>10,200km</td>
</tr>
<tr>
<td>27 August 2017</td>
<td>10,210km</td>
</tr>
<tr>
<td>27 August 2017</td>
<td>10,230km</td>
</tr>
<tr>
<td>27 August 2017</td>
<td>10,245km</td>
</tr>
<tr>
<td>27 August 2017</td>
<td>10,260km</td>
</tr>
</tbody>
</table>

#### Calculate your work-related car use

(Complete this section after 12 continuous weeks of logbook use.)

- **Logbook period** (dd/mm/yy to dd/mm/yy)
  - a. Calculate the total number of kilometres travelled during the logbook period:
  - b. Calculate the number of kilometres you travelled for allowable work-related trips during the logbook period:
  - c. Calculate the work-related use by dividing the amount at (b) by the amount at (a) then multiply this figure by 100.

**Your work-related percentage is:**

Once you’ve calculated your work-related percentage, multiply it by your car expenses to calculate your claim.

The myDeductions tool in the ATO app can be used to record work-related car trips as well as any car expenses. You can share your myDeductions records directly with your agent at tax time.

For more information, visit [ato.gov.au/mydeductions](http://ato.gov.au/mydeductions)

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**This is a general summary only**

For more information, speak with a registered tax professional or visit [ato.gov.au/car](http://ato.gov.au/car)
You can claim a deduction for the cost of buying and cleaning: occupation-specific clothing, protective clothing and unique, distinctive uniforms.

✅ You can claim a deduction for occupation-specific clothing. This means it is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation.

An example is the checked pants a chef wears.

✅ You can claim a deduction for protective clothing and footwear you wear to protect yourself from the risk of illness or injury posed by the activities you undertake to earn your income. The clothing must provide a sufficient degree of protection against that risk.

Examples include:
- Fire-resistant and sun-protection clothing
- Hi-vis safety vests
- Non-slip nurse’s shoes
- Steel-capped boots
- Overalls, smocks and aprons you wear to protect your ordinary clothes from soiling or damage.

✅ You can claim a deduction for a compulsory or non-compulsory uniform that is unique and distinctive to the organisation you work for.

Clothing is:
- Unique if it has been designed and made only for the employer
- Distinctive if it has the employer’s logo permanently attached and the clothing is not available to the public.

❌ You can’t claim a deduction for occupation-specific clothing, protective clothing and unique, distinctive uniforms that are not required for your income.

❌ You can’t claim a deduction for ordinary clothes (such as jeans, drill shirts, shorts, trousers, socks or closed shoes) as they lack protective qualities designed for the risks of your work.

A compulsory work uniform is a set of clothing that identifies you as an employee of an organisation with a strictly enforced policy that makes it compulsory for you to wear the uniform while you’re at work.

✅ You can claim a deduction for shoes, socks and stockings where they are an essential part of a distinctive, compulsory uniform, and where their characteristics (colour, style and type) are specified in your employer’s uniform policy.

✅ You can claim a deduction for a single item of distinctive clothing, such as a jumper, if it’s compulsory for you to wear it at work.

A non-compulsory uniform is a set of clothing and accessory items (not protective or occupation-specific) that:
- Distinctly identifies a particular employer, product or service
- Is not compulsory for employees to wear to work.

✅ You can only claim expenses incurred for a non-compulsory work uniform if your employer has registered the design with AusIndustry.

❌ Shoes, socks and stockings can never form part of a non-compulsory work uniform.

❌ You can’t claim a deduction for a single item of non-compulsory uniform, such as a jumper.
<table>
<thead>
<tr>
<th>Situation</th>
<th>Clothing deductible</th>
<th>Laundry deductible</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your employer tells you to wear plain black pants and a black polo shirt</td>
<td>X</td>
<td>X</td>
<td>Conventional clothing that is not distinctive to your employer</td>
</tr>
<tr>
<td>Your employer tells you to wear plain black pants and supplies a top with a logo that is unique and distinctive to your employer</td>
<td>X</td>
<td>Top</td>
<td>Top: You are required to wear the top and it is unique and distinctive to the organisation you work for</td>
</tr>
<tr>
<td><strong>Reason</strong></td>
<td></td>
<td></td>
<td><strong>Pants</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</td>
</tr>
<tr>
<td>Your employer tells you to purchase and wear a specific top with a logo on it and plain black pants</td>
<td>Top</td>
<td>Top</td>
<td>Top: You are required to purchase the top and it is unique and distinctive to the organisation you work for</td>
</tr>
<tr>
<td><strong>Reason</strong></td>
<td></td>
<td></td>
<td><strong>Pants</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</td>
</tr>
<tr>
<td>Your employer tells you to purchase and wear a specific top with a logo on it and black pants from XYZ retail outlet</td>
<td>Top</td>
<td>Top</td>
<td>Top: You are required to purchase the top and the logo makes it unique and distinctive to the organisation you work for</td>
</tr>
<tr>
<td><strong>Reason</strong></td>
<td></td>
<td></td>
<td><strong>Pants</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Black pants without a logo or other feature are not unique and distinctive to the organisation you work for, even if your employer requires you to purchase them</td>
</tr>
<tr>
<td>You are required to purchase a uniform of a certain style and colour that your employer registers, made up of a shirt with a logo and black pants</td>
<td>✔️</td>
<td>✔️</td>
<td>You are required to purchase a registered uniform that is sufficiently distinctive and unique to your employer</td>
</tr>
<tr>
<td>You are required to purchase and wear the latest line of clothes from the store you work at</td>
<td>X</td>
<td>X</td>
<td>You cannot claim for the cost of plain clothing you wear at work, even if it's clothing sold at the store you work at and your employer requires you to wear it</td>
</tr>
</tbody>
</table>

### Records

You must have written evidence, such as diary entries (to be kept for a representative period of at least one month) and receipts, for your laundry expenses if both of the following apply:
- The amount of your claim is greater than $150.
- Your total claim for work-related expenses exceeds $300.

If you don’t need to provide written evidence for your laundry expenses, you may use a reasonable basis to work out your claim. If you wash, dry and iron your clothes yourself, we consider that a reasonable basis for working out your laundry (washing, drying and ironing) claim is:
- $1 per load if the load is made up only of work-related clothing
- 50 cents per load if you include other laundry items in the load.

### 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 simply the amount of your allowance
- The allowance is assessable income, which you must include on your tax return.

For more information, speak with your tax agent or visit [ato.gov.au/clothingandlaundry](http://ato.gov.au/clothingandlaundry)
We understand that due to COVID-19 your working arrangements may have changed. If you have been working from home, you may have expenses you can claim a deduction for at tax time.

Tracking these expenses can be challenging, so from 1 March to 30 June 2020, we have introduced a temporary shortcut method. It's a simple way to calculate these expenses with minimal record keeping requirements.

To claim a deduction for working from home, all of the following must apply:

- you must have spent the money
- the expense must be directly related to earning your income
- you must have a record to prove it.

This means you **cannot** claim a deduction for items provided by your employer or if you have been reimbursed for the expense.

If you are not reimbursed by your employer, but receive an allowance from them to cover your expenses when you work from home, you:

- must include this allowance as income in your tax return.
- can claim a deduction or the expenses you incur.

In most cases, if you are working from home as an employee, there will be no capital gains tax (CGT) implications for your home.

### Expenses you can claim

If you work from home, you will be able to claim a deduction for the additional running expenses you incur.

These include:

- electricity expenses associated with heating, cooling and lighting the area from which you are working and running items you are using for work
- cleaning costs for a dedicated work area
- phone and internet expenses
- computer consumables (for example, printer paper and ink) and stationery
- home office equipment, including computers, printers, phones, furniture and furnishings - you can claim either the:
  - full cost of items up to $300
  - decline in value for items over $300.

### Expenses you can’t claim

If you are working from home, you can’t claim:

- the cost of coffee, tea, milk and other general household items your employer may otherwise have provided for you at work
- costs related to children and their education, including setting them up for online learning, teaching them at home or buying equipment such as iPads and desks
- time spent not working, such as time spent home schooling your children or your lunch break.

Employees generally can’t claim occupancy expenses such as rent, mortgage interest, water and rates.

### Calculating your expenses

There are three ways you can choose to calculate your additional running expenses:

- **shortcut method** – claim a rate of 80 cents per work hour for all additional running expenses from 1 March to 30 June 2020
- **fixed rate method** – claim all of these:
  - a rate of 52 cents per work hour for heating, cooling, lighting, cleaning and the decline in value of office furniture,
  - the work-related portion of your actual costs of phone and internet expenses, computer consumables, stationery, and
  - the work-related portion of the decline in value of a computer, laptop or similar device
- **actual cost method** – claim the actual work-related portion of all your running expenses, which you need to calculate on a reasonable basis.

You can use the method or methods that will give you the best outcome as long as you meet the criteria and record keeping requirements for each method. For information and examples on how to calculate your expenses prior to 1 March or to use the fixed rate or actual cost methods, see [ato.gov.au/home](http://ato.gov.au/home)
Shortcut method

You can claim a deduction of 80 cents for each hour you work from home from 1 March to 30 June 2020 as long as you:
- are working from home to fulfill your employment duties and not just carrying out minimal tasks such as occasionally checking emails or taking calls
- have incurred additional running expenses as a result of working from home.

The shortcut method doesn’t require you to have a dedicated work area. The shortcut method covers all deductible running expenses, including:
- electricity for lighting, cooling or heating and running electronic items used for work (for example your computer) and gas heating expenses
- the decline in value and repair of capital items such as home office furniture and furnishings including capital items that cost less than $300
- cleaning expenses
- your phone costs, including the decline in value of the handset
- your internet costs
- computer consumables, such as printer ink and stationery
- the decline in value of a computer, laptop or similar device.

You do not have to incur all of these expenses, but you must have incurred additional expenses in some of these categories as a result of working from home.

If you use the shortcut method to claim a deduction for your additional running expenses, you can’t claim any other expenses for working from home for that period.

Records you must keep

If you use the shortcut method, you must keep a record of the number of hours you have worked from home. This could be a timesheet, roster, a diary or similar document that sets out the hours you worked.

If you use the other methods, you must also keep a record of the number of hours you worked from home along with records of your expenses. For more information on what those records are see [ato.gov.au/home](http://ato.gov.au/home).

More information

For more information, visit [ato.gov.au/home](http://ato.gov.au/home) or speak to a registered tax professional.
Employees working from home
The other kind of housework

If you’re an employee who works from home, you may be able to claim a deduction for expenses relating to that work.

Running expenses
Employees who work from home can claim the work-related proportion of their running expenses. These expenses are the cost of using equipment and utilities at your home for work and include:

- lighting
- heating and cooling
- cleaning
- the decline in value of equipment, furniture and furnishings in the area you use for work
- the cost of repairs to this equipment, furniture and furnishings, and
- other running expenses, including computer consumables (such as printer paper, ink) and stationery.

Occupancy expenses
As an employee, generally you can’t claim a deduction for occupancy expenses, which includes rent, mortgage interest, property insurance, land taxes and rates. In most cases, if you work from home as an employee and claim working from home expenses, it will not have capital gains tax (CGT) implications for your home. However, if you are running a business from home or claiming occupancy expenses (like rent, mortgage interest or rates), then CGT may apply.

Phone and internet expenses
If you use your phone or internet for work, you can claim a deduction for the work-related percentage of your expenses if you paid for these costs and have records to support your claims.

Calculating running expenses
There are two ways to calculate your running expenses:

- you can claim a fixed rate of 52 cents per hour, or
- you can calculate your actual expenses.

Fixed rate
You can use a fixed rate of 52 cents per hour for each hour that you work from home (instead of recording all of your actual expenses for heating, cooling, lighting, cleaning and the decline in value of furniture).

To claim using this method keep records of the actual hours you worked at home during the income year, or keep a diary for a representative four-week period to show your usual pattern of working at home. You can then apply this amount of use across the remainder of the year to determine your full claim.

You need to separately work out your expenses for:
- phone and internet usage
- computer consumables and stationery
- decline in value on your computer.

Actual expenses
To calculate actual expenses if you have a dedicated work area, you:

- record the number of actual hours you worked from home during the income year
- work out the cost of your cleaning expenses by adding together your receipts and multiply it by the floor area of your dedicated work area
- work out the cost of your heating, cooling and lighting by working out the following:
  - the cost per unit of power used (using your utility bill)
  - the average units used per hour – this is the power consumption per kilowatt hour for each appliance, equipment or light used
  - the total hours used for work-related purposes while you were working from home.

You must also take into account the use of this area by other members of your household, if applicable, and apportion your expenses accordingly.

To calculate your deduction for the decline in value of equipment, furniture and furnishings that cost more than $300, the item must be depreciated and apportioned to reflect your work-related use. The ATO has a depreciation tool to help you work this out, at [ato.gov.au/depreciationtool](http://ato.gov.au/depreciationtool).

If you did not have a dedicated work area, the additional expense for lighting, heating, cooling and electricity should be calculated by determining the actual cost of running each unit you used per hour and multiplying that by the hours you spent working at home. Generally, the amount of additional expense will be small. This will be particularly so where other people are using the area at the same time you are working there. In those circumstances there will be no additional cost for lighting, heating or cooling (see the scenario below).
Calculating phone and internet expenses

There are two ways to calculate your phone and internet expenses:

- ✔️ you can claim up to $50 with limited documentation, or
- ✔️ you can calculate your actual expenses.

Claiming up to $50

If your work use is incidental and you are not claiming a deduction of more than $50 in total, you may make a claim based on the following, without having to analyse your bills:

- ✔️ $0.25 for work calls made from your landline
- ✔️ $0.75 for work calls made from your mobile
- ✔️ $0.10 for text messages sent from your mobile.

Actual expenses

If you have a phone or internet plan where you receive an itemised bill, you need to determine your percentage of work use over a four-week representative period which can then be applied to the full year. You need to work out the percentage using a reasonable basis. This could include:

- ✔️ the number of work calls made as a percentage of total calls
- ✔️ the amount of time spent on work calls as a percentage of your total calls
- ✔️ the amount of data downloaded for work purposes as a percentage of your total downloads.

If you have a bundled plan, you need to:

- ✔️ apportion the cost of the plan between the services provided, and
- ✔️ identify your work use for each service over a four-week representative period during the income year, which can then be applied to the whole year.

The same method should be used for non-itemised plans.

For more information, see [ato.gov.au/phoneandinternet](http://ato.gov.au/phoneandinternet)

Common scenarios

Julia – A dedicated room for work

Julia is a lawyer who works as an employee for a large city firm. Julia’s employer has agreed that she can work from home two days per week. She has a home office that she works in on the days she does not travel to the city. Julia and members of her family use the home office for private purposes, including personal use of the computer and to store household items.

- ✔️ Julia can claim running costs, but only the portion of the expenses that relate to her work-related use of the home office. In working out her work-related use of the home office and the computer, Julia must take into account not only her own private use but also her family’s use of the home office and the computer.

James – no set work area

James is a high school teacher. From time to time, James works in the lounge room at home – for example, to mark tests and prepare end of term reports. He does not have a room set aside exclusively for work.

- ✔️ James can only claim running costs associated with the work he does at home – such as the work-related proportion of the decline in value of the laptop he uses to prepare the reports and the additional cost of lighting, heating and cooling his lounge room. He is also entitled to claim the cost of electricity to power his laptop for the hours he spends working at home.

Natalie – chooses to work from home

Natalie is a web developer for a large company and usually works from their office in her city. While Natalie is not required to work from home, her employer supports it. Natalie is not provided with the work equipment to use at home, so she uses her own laptop, internet connection, mobile phone and thumb drive. She is not reimbursed by her employer for these costs.

- ✔️ Natalie is entitled to claim running costs including the work-related proportion of the decline in value on her laptop, her office desk and chair, and a percentage of lighting, heating and cooling that reflects her work-related use of the office, as well as the cost of using her own internet connection and mobile phone for work.

- ✔️ Natalie needs to apportion these expenses to take her private use into account.

Records you must keep

You must keep records, such as:

- ✔️ a diary for a representative four-week period to show your usual pattern of working at home
- ✔️ receipts or other written evidence, including for depreciating assets you have purchased
- ✔️ diary entries to record your small expenses ($10 or less) totalling no more than $200, or expenses you cannot get any kind of evidence for
- ✔️ itemised phone accounts from which you can identify work-related calls, or other records, such as diary entries.

⚠️ If you use the four-week representative period to calculate your expenses over the income year and your usual pattern of work changes throughout the year, you will need to keep separate records to show your expenses.

For example, if you normally work from home one day a week and due to an emergency situation such as COVID-19, bushfire or drought you’re required to work from home for an extended period, you need to keep records of both:

- ✔️ the actual hours you’ve worked from home due to the emergency situation
- ✔️ your usual working from home arrangements.

This is a general summary only.

For more information, speak with your tax agent or visit [ato.gov.au/workingfromhome](http://ato.gov.au/workingfromhome)
What is a DGR?

A deductible gift recipient (DGR) is an organisation or fund that can receive tax deductible gifts.

Not all charities are DGRs. For example, in recent times there has been an influx of crowdfunding campaigns. Many of these crowdfunding websites are not run by DGRs.

You can check whether your donation was made to an endorsed DGR on the Australian Business Register website abn.business.gov.au/DgrListing.aspx.

What records do I need?

✔ You should keep records of all tax deductible gifts and contributions you make.

When you make a donation, the DGR will usually issue you with a receipt – but they don’t have 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, the receipt must state:

- the name of the fund, authority or institution to which the donation has been made
- the DGR's ABN (if any – some DGRs listed by name might not have an ABN)
- that the receipt is for a gift.

If you give through a workplace giving program your payment summary or a written record from your employer is sufficient evidence.

Bucket donations

✔ If you made one or more donations of $2 or more to bucket collections conducted by an approved organisation for natural disaster victims, you can claim a tax deduction of up to $10 for the total of those contributions without a receipt.

Further information is available on the ATO website.
**When you can and can't claim a deduction**

- You may be able to claim a deduction when:
  - the gift or donation is $2 or more and you have a record of the donation
  - there are special circumstances under the Heritage and Cultural gift programs where donations can also be deductible (see [ato.gov.au/cultural-gifts](https://ato.gov.au/cultural-gifts) for more detail).

- Token items used to promote a DGR can be claimed as a deduction, such as label pins, wristbands and stickers.

- You can't claim gifts or donations as a deduction when it is for:
  - the purchase of raffle or art union tickets, such as an RSL Art Union prize home
  - membership fees
  - the purchase of fundraising items that have an advertised price and can be used, such as chocolates, mugs, keyrings, caps or toys
  - the cost of attending fundraising dinners, even if the cost exceeds the value of the dinner
  - payments to school building funds made, for example, as an alternative to an increase in school fees
  - gifts to families and friends regardless of the reason
  - donations made under a salary sacrifice arrangement
  - donations made under a will.

You can’t claim a tax deduction for donations made to social media, crowdfunding platforms or memberships (such as sporting club memberships) unless they are a registered DGR.

**Gifts and donations to political parties and independent candidates and members**

In some circumstances, your gifts and donations to registered political parties and independent candidates may be claimed as a deduction.

Your gift or donation must be $2 or more and be money or property that you purchased during the 12 months before making the donation. This includes if you pay a membership subscription to a registered political party. You must also make the gift or donation as an individual, not in the course of carrying on a business, and it can’t be a testamentary donation.

The most you can claim in an income year is:
- $1,500 for contributions and gifts to political parties, and
- $1,500 for contributions and gifts to independent candidates and members.

To claim a deduction you must keep a written record of your donation.

To find out who is registered, go to [ato.gov.au/political-gifts](https://ato.gov.au/political-gifts).
Set the record straight

To claim a deduction for work-related expenses:

1. You must have spent the money yourself and weren’t reimbursed.
2. It must be directly related to earning your income.
3. You must have a record to prove it.

You can only claim the work-related part of expenses. If an expense relates to both work and personal use, you must apportion use on a reasonable basis and only claim the work-related portion.

Records you need to keep

If you claim work-related deductions you must have records or be able to show how you calculated your claims. Records are usually a receipt from the supplier of the goods or services. The receipt must show the:

- Name of supplier
- Amount of expense
- Nature of goods or services
- Date the expense was paid
- Date of the document.

Record keeping exceptions

- In some instances you may not need receipts, but you will still need to be able to show you spent the money and how you calculated your claim.
- Exceptions to the record keeping rules are there to make things simpler – they do not allow you to claim an automatic deduction up to the specified amount where the money has not been spent.

Keeping your records

You need to keep your records for five years from the date you lodge your tax return.

If you are claiming for the cost of a depreciating asset that you have used for work – eg a laptop – you must keep purchase receipts and a depreciation schedule, or details of how you calculated your claim for decline in value, for five years following your final claim.

As we may ask that you produce your records during the five years, it is important that you have sufficient evidence to support your claims.

Commissioner’s discretion

If you are unable to obtain a receipt from a supplier, you can still claim a deduction if we are satisfied that the nature and quality of the evidence shows that you:

- Spent the money
- Are entitled to claim a deduction.

Evidence can include bank statements or credit card statements which show the amount that was paid, and when and who it was paid to, as well as other documents which outline the nature of the goods or services provided.

myDeductions

The records you keep don’t have to be in paper form. Records made and stored electronically are recognised as documents – this includes photos of your receipts.

Keeping track of your records on the go is easy with the ATO app myDeductions tool.

In myDeductions you can keep records of:

- Any work-related expenses (including car trips)
- Interest and dividend deductions
- Gifts or donations
- Cost of managing tax affairs
- Other deductions.

Then, at tax time, you can import the records into myTax or send them to your agent.

Download the app now – it’s free from your app store.

For more information, visit [ato.gov.au/mydeductions](http://ato.gov.au/mydeductions)

For more information, speak with your tax agent or visit [ato.gov.au/keepingrecords](http://ato.gov.au/keepingrecords)

Representative periods

If your usual pattern of work use changes during the year, you may need to complete a new record. For example, if you change job and the work use of your internet changes you need to complete a new diary.
How the record keeping rules apply to different expenses

### Car expenses

The type of car expense records you need to keep depends on whether you use the cents per kilometre method or logbook method to calculate your claim.

**Method 1: Cents per kilometre**

You don’t need receipts but you need to be able to show how you worked out your business kilometres (for example, by producing diary records of your work-related trips). If you use the cents per kilometre method, your claim is based on a set rate ($0.68 per kilometre from 1 July 2018) for each business kilometre travelled. You can claim a maximum of 5,000 kilometres per car.

- If you borrowed a car or used a vehicle other than a car (for example, a motorcycle or a vehicle with a carrying capacity over one tonne, such as a utility truck or panel van) you cannot claim your expenses using either of the two methods. Instead, you need to keep all your receipts (such as fuel and repairs), and claim the work-related portion of these costs as a travel expense, not a car expense.

**Method 2: Logbook**

Your claim must be based on the percentage of work use of your car. To work this out you need to keep a logbook.

Your logbook must:
- cover a minimum continuous period of 12 weeks and be broadly representative of your travel throughout the year
- include the purpose of every journey, odometer reading at the start and end of each journey and total kilometres travelled during the period
- include odometer readings at the start and end of each income year.

Your logbook is valid for five years, but you can start a new log book at any time.

You can claim fuel and oil costs based on your actual receipts, or you can estimate the expenses based on odometer readings from the start and the end of the period in which you used the car during the year.

You must keep:
- original receipts for all other expenses for the car
- details of how you calculated your claim for decline in value for your car, including the effective life and the method used.

If your claim relates to the transport of bulky tools and equipment, you will need:
- a record of all work items carried
- the weight and size of all work items
- evidence that the items carried are essential to your work
- evidence that your employer provided no secure storage at the workplace.

**Clothing, laundry and dry-cleaning expenses**

**Clothing**

You need to keep receipts to claim for the purchase of occupation-specific clothing, protective clothing, or unique and distinctive uniforms.

**Laundry**

To claim a deduction for laundering occupation-specific clothing, protective clothing or unique and distinctive uniforms, you must keep details of how you calculated your claim.

**Dry-cleaning**

If you use a dry-cleaning service for the clothes, you need to keep receipts.

**Travel expenses**

There are specific record keeping requirements for travel expenses, depending on:
- whether your travel allowance is shown on your 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 six nights or more
- receipts for all meals, airfares, accommodation, car parking and tolls
- an explanation of how the travel was work related, the number of nights you slept away from home and the location.

If your travel allowance is shown on your payment summary and you want to make a claim against it, you must have written evidence for the whole amount, not just the excess over the reasonable amount.

**Reasonable amounts for accommodation, meals and incidentals** are provided to make record keeping simpler, not to provide an automatic deduction – you can only claim the amount you spent. Although you may not need records, you will still need to show how you calculated your claim.

For more information, visit [ato.gov.au/travelexpenses](https://ato.gov.au/travelexpenses)

For more information, visit [ato.gov.au/carexenses](https://ato.gov.au/carexenses)

For more information, visit [ato.gov.au/clothingandlaundry](https://ato.gov.au/clothingandlaundry)

**Remember to include on your tax return any allowances that you receive from your employer for car expenses.**
Working from home

When claiming running costs for your home office (such as electricity and home office equipment) the types of records you need to keep depends on the method you use to work out your claim – fixed rate or actual costs.

**Fixed rate**

If you are using the fixed rate method ($0.52c per hour from 1 July 2018), either keep records of your actual hours spent working at home for the year, or keep a diary for a representative four-week period to show your usual pattern of working at home.

**Actual costs**

If you are claiming the actual costs you have incurred, keep your receipts for items you will claim outright (for example, receipts for stationery or statements for electricity and gas).

For more information, visit [ato.gov.au/workingfromhome](http://ato.gov.au/workingfromhome)

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Self-education expenses

You must keep receipts for all self-education expenses, including course fees, text books, stationery and travel expenses.

You must also be able to explain how the course directly related to your employment at the time of study.

If you are claiming the portion of a depreciating asset that you have used for self-education – eg a laptop – you must keep receipts and a depreciation schedule, or details of how you calculated your claim for decline in value.

For more information, visit [ato.gov.au/selfeducation](http://ato.gov.au/selfeducation)

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Specific records required for deprecating assets

Some items, like a computer or car, have a limited life expectancy (effective life) and are expected to depreciate over time or decline in value.

You must keep receipts that show the:

- name of supplier
- cost of the asset
- nature of the asset
- date you acquired the asset
- date of the document.

You also need to be able to show:

- the date you first started using the asset for work-related purposes
- the effective life of the asset (how long an asset can be used for). If you have not adopted the effective life determined by us, you will need to show how you worked out the effective life.
- the method used to work out the decline in value
- how you have calculated the percentage of work use.

The depreciation and capital allowances tool on [ato.gov.au](http://ato.gov.au) will help you claim a decline in value deduction for a depreciating asset and assist you with some of these record keeping requirements.

For more information, visit [ato.gov.au/declineinvalue](http://ato.gov.au/declineinvalue)

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Phone and internet

**Claiming $50 or less**

If the work use of your phone is incidental, and you are not claiming a deduction of more than $50, you may make a claim based on the following:

- $0.25 for each work call made from your landline
- $0.75 for each work call made from your mobile
- $0.10 for each text message sent from your mobile.

**Claiming more than $50**

To claim a deduction of more than $50 you must:

- keep all your phone and internet bills for the year
- show how much is related to work.

**If your bills are itemised**

Highlight all your work-related calls in a representative four-week period which can then be applied to the full period.

For more information, visit [ato.gov.au/phoneandinternet](http://ato.gov.au/phoneandinternet)

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**Bundled plans**

If you have a bundled plan, you can keep a diary covering a representative four-week period showing how often you use each service for work. This pattern of work use can then be applied to the full working period.

To determine your work use you can record:

- internet
  - the time you spent, or data used for work purposes compared to your private usage and that of all members of your household.
- phone
  - the number of work calls made as a percentage of total calls
  - the amount of time spent on work calls as a percentage of your total calls.

For more information, visit [ato.gov.au/phoneandinternet](http://ato.gov.au/phoneandinternet)
Self-education expenses

It pays to learn what you can claim at tax time

**When can you claim?**

Self-education expenses are deductible when the course you undertake has a sufficient connection:

- to your current employment and maintains or improves the specific skills or knowledge you require in your current employment, or
- results in – or is likely to result in – an increase in your income from your current employment.

**When can’t you claim?**

You cannot claim a deduction for self-education for a course that:

- relates only in a general way to your current employment or profession, or
- will enable you to get new employment – such as moving from employment as a nurse to employment as a doctor.

**Course expenses**

If your self-education is eligible, you may be able to claim a deduction for your expenses directly related to undertaking the course.

**General expenses**

Some general expenses you may be able to claim include:

- tuition fees, if paid directly by you
- computer consumables (e.g., printer cartridges)
- textbooks
- trade, professional or academic journals
- stationery
- home office running costs
- internet usage (excluding connection fees)
- phone calls
- postage
- student services and amenities fees
- travel costs, including car expenses, between home and the place of education and between your workplace and the place of education
- fees payable on some Higher Education Loan Program (HELP) loans, but not the loan itself.

You can only claim a deduction for the portion of these expenses that is directly related to your eligible self-education.

**Depreciating assets**

You may be able to claim a deduction for depreciating assets – assets that lose value over time such as computers and printers – that you have bought and use to study.

Depreciating assets that cost more than $300 are usually claimed over the life of the asset (decline in value). However, if you have a depreciating asset that cost $300 or less – you can get a deduction for the full cost of the asset to the extent that you used it for study in the tax year you bought it. (see *Apportioning expenses*).

**Car expenses**

If you are undertaking a course that has a direct connection to your current employment, you can also claim the cost of daily travel from your:

- home to your place of education and back
- work to your place of education and back.

However, you cannot claim the cost of the last stage of your travel from:

- home to your place of education, and then to work
- work to your place of education, and then to your home.

You cannot claim the following expenses related to your self-education:

- tuition fees paid by someone else, including your employer, or for which you were reimbursed
- repayments of loans you obtained under the Higher Education Loan Program (HELP) loans, Student Financial Supplement Scheme (SFSS), the Student Startup Loan (SSL) or the Trade Support Loans Program (TSL)
- home office occupancy expenses – such as rent, mortgage interest, rates
- accommodation and meals – except if you travel away from home for a short period for study, such as to attend residential school.
Apportioning expenses

Some expenses need to be apportioned between private purposes and use for self-education. Travel costs and depreciable assets are good examples of expenses that may need to be apportioned.

Use of equipment

If you use equipment such as computers and printers both privately and for study, you must apportion the expense based on the percentage you use the equipment for study.

For example, if a computer is used 50% of the time for study and 50% for private purposes, you can only claim half of the cost of the computer as a deduction. (For more information on asset expenses, see the Depreciating assets section on the previous page).

Recording your expenses

Use our self-education expense calculator (ato.gov.au/selfeducationcalc) to get an estimate of your self-education deductions. It also provides information on your claim eligibility.

Records you need to keep may include receipts or other documents showing expenses such as:

- course fees
- textbooks
- stationery
- decline in value of, and repairs to, depreciable assets.

You must also keep receipts, documents or diary entries for travel expenses.

The ATO app’s myDeductions tool (ato.gov.au/myDeductions) can be used to record your self-education expenses.

Calculating your expenses

In certain circumstances, you may have to reduce your self-education expenses by up to $250 to work out your deduction.

The Self-education expenses calculator (ato.gov.au/selfeducationcalc) on the ATO website works this out for you.
Travel expenses include:

- **Transport expenses** are deductible when you travel in the course of performing your duties. This includes the cost of driving your car, flying, catching a train, taxi or bus.
- **Accommodation, meals and incidental expenses** are deductible when you travel in the course of performing your duties AND are required to be away from home overnight.

**Things to remember**

- You need to keep receipts – or other written evidence – for your travel expenses. There are some exceptions for expenses on accommodation, meals and incidental expenses.
- You need to apportion your expenses if they are partly private in nature. If you travel on a work trip, you may not be required to apportion your costs where there is a minor private component that is merely incidental to the work.
- If you travel away from home for six 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.
- If any travel expenses are reimbursed, you cannot claim a deduction for them.
- You generally can’t claim for normal daily trips between home and work – this is private travel.
- You can’t claim accommodation, meals and incidental expenses you incur in the course of relocating or living away from home.

**Examples of when you need to apportion your expenses**

- You take your partner or children away with you when you travel for work. You cannot claim the cost of any travel expenses you incur for them. For example, if you pay for a two bedroom apartment to accommodate your children, you can only claim a deduction for the cost you would have incurred on a one bedroom apartment had you travelled alone.
- You fly to Perth for a seven day work conference and add on a return trip to Broome for 4 days. You can only claim your flights to and from Perth. You can only claim the accommodation, meals and incidental expenses that you incurred during the seven days of work-related travel.
- You are in the process of booking a holiday to Sydney to see an art exhibit when your employer asks if you’d like to attend a three day work-related conference in Sydney which coincidently is to be held from the Monday following your planned holiday. You change your travel arrangements to include the additional time in Sydney. In total, you spend three days in Sydney for private purposes followed by three days at the conference. You must apportion your flights for the private component of your trip (50%) and only claim the accommodation, meals and incidental expenses you incur during the three days of work-related travel.
- You fly to London for a 10 day international, work-related conference. You stay over for an extra two days to do some sightseeing. While you cannot claim the cost of accommodation and meals for the two days of private travel, the private component of the trip is merely incidental and so you can claim the full cost of your airfares.
- You are holidaying in Cairns when you become aware of a work-related seminar which runs for half a day. You can claim the cost of attending the seminar, but you cannot claim your airfares to and from Cairns, or accommodation whilst in Cairns, as the primary purpose of the travel is private.
Record keeping exception for accommodation, meals and incidental expenses

You must always keep records of your expenses, however you don’t have to keep all your receipts if:

✔️ you received an allowance from your employer for the expenses, and
✔️ your deduction is less than the Commissioner’s reasonable amount. To find this year’s amount, visit our legal database (ato.gov.au/law) or ‘ask Alex’ on ato.gov.au

If you claim a deduction for more than the Commissioner’s reasonable amount you need to keep receipts for all expenses, not just for the amount over the Commissioner’s reasonable amount.

Even if you are not required to keep receipts, you must be able to explain your claim and show you spent the amounts, eg show your work diary, that you received and correctly declared your travel allowance, and bank statements.

Travel diary

A travel diary is a record of your travel movements and activities you undertake during your travel. It will help you work out the work-related and private elements of your trip.

You will need a travel diary for each trip you take away from home for six or more nights in a row. There are a couple of exceptions.

These are:
- You travel within Australia and meet the requirements for the record keeping exception (shown left), or
- You are a crew member on an international flight and you claim a deduction for less than the allowance you received.

You should record your movements and activities in whatever diary/journal you use. It can be paper or electronic. It must be in English.

You must record your travel movements and activities before they end, or as soon as possible afterwards. You need to state:

✔️ where you were
✔️ what you were doing
✔️ the times the activities started and ended.

This is an example of a travel diary, which is kept in addition to a log book for car expenses:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 Monday</td>
<td>6am travel to Wangaratta. Arrive 9am.</td>
</tr>
<tr>
<td></td>
<td>9:30am to 5:30pm sales conference Wangaratta.</td>
</tr>
<tr>
<td></td>
<td>Overnight conference centre.</td>
</tr>
<tr>
<td>10 Tuesday</td>
<td>9:30am to 5:30pm sales conference Wangaratta.</td>
</tr>
<tr>
<td></td>
<td>Overnight conference centre.</td>
</tr>
<tr>
<td>11 Wednesday</td>
<td>9:30am to 5:30pm sales conference Wangaratta.</td>
</tr>
<tr>
<td></td>
<td>Overnight conference centre.</td>
</tr>
<tr>
<td>12 Thursday</td>
<td>8am travel to Shepparton. Arrive 9:15am.</td>
</tr>
<tr>
<td></td>
<td>10am meet Mr Smith for display meeting.</td>
</tr>
<tr>
<td></td>
<td>1pm to 5pm Shepparton store review.</td>
</tr>
<tr>
<td></td>
<td>Overnight Shepparton hotel.</td>
</tr>
<tr>
<td>13 Friday</td>
<td>6am travel to Echuca. Arrive 7am.</td>
</tr>
<tr>
<td></td>
<td>8am to 12noon Echuca store review.</td>
</tr>
<tr>
<td></td>
<td>12:30pm to 12:45pm drive to Moama store.</td>
</tr>
<tr>
<td></td>
<td>1pm to 5pm Moama store review.</td>
</tr>
<tr>
<td></td>
<td>Overnight Moama hotel.</td>
</tr>
<tr>
<td>14 Saturday</td>
<td>7am travel to Bendigo. Arrive 8:30am.</td>
</tr>
<tr>
<td></td>
<td>9am to 6pm State Rep meeting.</td>
</tr>
<tr>
<td></td>
<td>6pm Dinner with State Reps.</td>
</tr>
<tr>
<td></td>
<td>Overnight Bendigo Motor Inn.</td>
</tr>
<tr>
<td>15 Sunday</td>
<td>8am State Rep breakfast conference. Finish 10am.</td>
</tr>
<tr>
<td></td>
<td>10am travel home to Melbourne. Arrive 12:30pm.</td>
</tr>
</tbody>
</table>
Income you need to declare

The following pages contain guides on income you need to declare.

- Including all your income is important
- Residency for tax purposes
- Foreign income
- **Sharing economy income** (including income from providing ride-sourcing services)
When you do your tax return, you must include all the income you received during the financial year. This includes salary, wages, payments from Centrelink, business income, bank interest and some other types of income. If you have received access to your superannuation due to COVID-19, you will not need to pay tax on these amounts and will not need to include these amounts in your tax return.

Income from your job
You need to report your salary and wages as shown in your income statement. Your income statement is available by clicking through to the ATO from myGov and we will automatically include information from it in your return for you. Wait for your employer to mark your statement as ‘tax ready’. This should be done by 31 July. You can access it by clicking through to the ATO from myGov.

If you have more than one employer you may receive several income statements, or both a payment summary and an income statement. You will need to check that income from your payment summaries is included in your return.

If you lodge your tax return before your income statement is marked ‘tax ready’, your employer might make changes and you may need to lodge an amendment to make these changes to your return.

If you take leave, are temporarily stood down or lose your job and receive a payment from your employer, there are different tax rules that may apply for the different payments.

JobKeeper – wage subsidy
JobKeeper payments are treated the same as your usual salary or wages from your employer. If you receive JobKeeper as an employee, it will be included in your income statement as either salary and wages or as an allowance, depending on your circumstances. We will automatically include this information from your income statement in your tax return for you. For most people this will occur by the end of July.

If you’re a sole trader who has received JobKeeper payments, you need to include the payments as business income in your individual tax return. If your business is a partnership, trust or company, and you received JobKeeper payments, you don’t need to include it as assessable income in your individual tax return – but you need to report it as part of your business income.

For more information, see ato.gov.au/SBsupport
**Insurance payouts**
You need to include income protection, sickness and accident insurance payments, in your tax return. The instructions in myTax explain how to include these amounts or talk to a registered tax professional.

Insurance payouts for damaged or destroyed personal items are not taxed. For example, any insurance payout you receive for your family home is not taxed. Insurance payouts for businesses or income-producing assets may be taxed.

**Government payments**
It is important to include any government payments that you receive in your tax return.

JobSeeker is a taxable payment and it needs to be included in your tax return.

We will be automatically include JobSeeker payments in your tax return at the ‘Australian Government allowances and payments’ section by early July. If you lodge your tax return before this information is included, you will need to include the amount of JobSeeker you received at the ‘Australian Government allowances and payments’ section of your tax return. Your JobSeeker payments will be included in your Centrelink payment summary.

**Disaster assistance payments**
If you’re experiencing financial hardship as a result of a disaster, you may receive a relief payment from:

- local, state or federal government agencies
- a charity or community group
- your employer.

If you receive a Disaster Recovery Payment (DRP), it will be treated as exempt income. You don’t pay tax on the DRP amount, but you need to include it in your tax return when you work out your tax loss.

Disaster Recovery Allowance (DRA) and Natural Disaster Relief and Recovery Arrangements (NDRRA) payments are generally taxable. However, the government may declare that, for some natural disasters, DRA and NDRRA payments are exempt income. You don’t pay tax on exempt income but you need to include the amount in your tax return when you work out your tax loss.

You are not required to pay tax on the following payments made in relation to the 2019-20 bushfires (these amounts do not need to be included in your tax return):

- a payment made on or after 1 January 2020 by a State or Territory for loss of income as a result of you performing volunteer work with a fire service of a State or Territory during 2019–20
- Disaster Recovery Allowance
- Ex-gratia disaster income support allowance for special category visa (subclass 444) holders
- payments by a State or Territory under the Disaster Recovery Funding Arrangements 2018.

Emergency assistance in the form of gifts from family and friends is not taxable.

**Pre-fill information**
To make lodging your tax return easy, we can automatically include (pre-fill) your income and other information into your return for you. This information comes from organisations such as employers, banks, health funds and government agencies.

Most information is sent to us by late July, but many organisations send us their information much earlier. If you usually do your own return, we will send you a message through myGov when that information is available.

We recommend lodging when all your information is ready. That way, you can be sure the information is complete and up to date. If you submit incorrect information, it may delay processing your return or you may need to repay amounts later.

For more information on what income you must declare in your tax return, see [ato.gov.au/incomeyoumustdeclare](https://ato.gov.au/incomeyoumustdeclare)
Residency for tax purposes

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 fit into one of the following three categories.

- **Australian resident for tax purposes**
  - If you satisfy any of the below residency tests, you are an Australian resident for tax purposes.
  - This means you have to declare all of 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 below, 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 or Trade Support Loan debt, you are required to declare your worldwide income or lodge a non-lodgment advice.

- **Temporary residents**
  - You will 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 or permanent resident).
  - As a temporary resident, you only need to declare income derived in Australia, plus any income earned from employment or services performed overseas while your are a temporary resident of Australia.
  - 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, see below for more details.

**Residency tests**

There are four tests used to determine if you are an Australian resident for tax purposes.

- **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/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.
Examples

Emily – teaching in Japan

Facts
- Emily leaves Australia to work in Japan as a teacher of English.
- She has a one-year contract, after which she plans to tour China and other parts of Asia before returning to Australia to resume work here.
- During her time in Japan, she lives with a family who treat her as one of their own.
- She rents out her property in Australia during her absence.
- Emily is single. Her parents live interstate, and her brother has moved to France.

Outcome: why is Emily considered an Australian resident?

Even though Emily is residing in Japan, under the domicile test:
- her domicile is in Australia (a resident who has always lived in Australia will generally retain a domicile here when they are absent overseas, unless they choose to permanently migrate to another country)
- her permanent place of abode remains in Australia.

Bronwyn – an extended job overseas

Facts
- Bronwyn, an Australian resident, has received a job offer to work overseas for three years, with the option to extend for another three years.
- Bronwyn, her husband and three children decide to make the move.
- They retain their property in Australia, as they intend to return one day.
- The house will be rented out during their absence.
- Bronwyn is uncertain whether she will extend the option to stay after three years, and will decide later, depending on how the family like the life there.
- While overseas, they will rent a house with an accommodation allowance provided under her contract.

Outcome: why is Bronwyn considered a foreign resident?

The resides test is not satisfied because the length of Bronwyn’s physical absence from Australia and the surrounding circumstances (such as establishing a home overseas with her family and renting out her family home in Australia) are not consistent with residing in Australia, even though she has retained the family home in Australia.

The domicile test is not satisfied because:
- her permanent place of abode is outside Australia due to:
  - the length of time she has committed to spending overseas
  - establishment of a home overseas, and
  - her family accompanying her
- the fact that she will not be selling the home in Australia, although relevant, is not persuasive enough to overcome the finding on the basis of the other factors
- it is arguable that she has abandoned her home in Australia for the duration of her stay, by renting it out.

These examples are intended as a guide. Residency determinations depend on your individual circumstances.

More examples are available at ato.gov.au/residencyexamples

Dual residents

You are 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.

For more information, visit ato.gov.au/taxtreaties

Working holidaymakers

If you come to Australia for a working holiday under visa subclass 417 or 462, you have fixed tax rates regardless of your residency status.

For more information, visit ato.gov.au/whm

This is a general summary only

For more information, speak with your registered tax agent, phone us on 13 28 61 or visit ato.gov.au/residencyandtax
If you’re an Australian resident and you’ve derived income from overseas, you need to declare it in your Australian tax return. To determine if you’re an Australian resident for tax purposes, refer to ato.gov.au/residencyandtax

### Types of foreign income

#### Income from employment and personal services
If you have worked overseas or provided your services to an organisation located outside of Australia, you will need to declare all relevant income as if it were earned in Australia.
This may include:
- salary and wages
- directors fees
- consultancy fees
- business income
- any other remuneration.
There are some specific circumstances in which foreign salary is exempt, for more information go to ato.gov.au/exemptforeignemployment

#### Income from assets and investments
If you own assets or investments overseas you will need to declare all 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
- some foreign government pensions.

#### Capital gains on overseas assets
If you own an asset overseas, you may have to pay Australian tax when you sell the asset. You need to keep appropriate records.
If you acquired an overseas asset prior to becoming an Australian resident, you are taken to have acquired the asset at the time you became a resident.
Similarly, if you cease being an Australian resident while holding an overseas asset, you are deemed to have disposed of that asset at the time you cease being a resident.
To accurately calculate the 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 certain exemptions may apply.

### What you need to remember

#### Tax paid on income overseas
If you have already paid tax in the country that you derived the income, you may be entitled to a foreign income tax offset credit.
To be eligible you must:
- have paid the tax on the income overseas
- have records to prove that the tax has been paid.
The offset amount you are entitled to will not always be the same as the amount of tax paid overseas. If you are claiming more than $1,000 you will need to complete the foreign income tax offset limit calculation to determine your entitlement.

#### Converting foreign income to Australian dollars
All foreign income and tax offsets must be converted to Australian dollars in your Australian tax return.
Depending on your circumstances and the type of income, you will need to use either the specific prevailing exchange rate or the average exchange rate, visit ato.gov.au/convertforeignincome

#### Apportioning foreign income across multiple tax returns
Unlike Australia, most countries do not have an income year ending 30 June.
This means foreign income amounts reported overseas and the associated tax offsets may need to be reported across multiple Australian tax returns.
You will need to determine which Australian tax years the amounts should be reported in and apportion accordingly.
How to calculate GST on the full fare

GST must be calculated on the full fare, not the net amount you receive after deducting any fees or commission.

For income tax
- Include what you earn (such as fares, tips and bonuses) as income in your yearly income tax return.
- Only claim deductions to the extent that they directly relate to providing ride-sourcing services.
- Keep records of all your income and expenses (you can use the myDeductions tool in the ATO app).

For GST you need
- an ABN
- to register for GST from the day you start, regardless of how much you earn
- to pay GST on the full fare
- to lodge business activity statements monthly or quarterly (you can’t lodge annually)
- to know how to issue a tax invoice.

Expenses you may be able to claim include
- depreciation for assets you own, such as your car
- fees or commission charged by the digital platform
- fuel
- lease rental payments for a car
- parking fees
- tolls (if not paid for by the passenger).

Remember you need to apportion your expenses between business and private use.

Expenses you cannot claim include
- the cost of getting and maintaining a driver licence
- fines (e.g. speeding or parking fines)
- fuel tax credits
- personal or private expenses.

Calculating car expenses

There are two methods:
1) cents per kilometres travelled
2) keeping a logbook to calculate the amount of car expenses claimed.

Note: If you use the cents per kilometre method, you can’t make a separate claim for depreciation of the car’s value.

Example

If a passenger pays $55 for a fare:
- the GST payable is $5 (1/11th of the fare)
- the digital platform takes out their fees or commission (for example, $11) and pays you $44
- if the digital platform fee of $11 includes GST, you may be entitled to claim a GST credit of $1 (1/11th of the fee).

You may also be able to claim GST credits for business purchases you make.

This is a general summary only. For more information, speak with your registered tax or BAS agent or visit ato.gov.au/ridesourcing