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.

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 set of sporting equipment needed for a carnival. 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.

**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 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)