

2019

# Tax Time Toolkit

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**Australian Government**  
**Australian Taxation Office**

# The 2019 Tax Time Toolkit

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

**Welcome to the Tax Time Toolkit for 2019!**  
**We received great feedback on this product last year so we are excited to provide you with an updated version.**

This toolkit has been designed to give you and your clients the information needed to lodge correctly this year. It has tips for occupations, how to avoid common mistakes, 'ready to use' messages you can adapt for your own communication channels and much more.

You'll also find practical and tailored information about:

- income that needs to be declared, including residency information and foreign income
- claiming gifts and donations
- keeping the right records.

Once again deductions are a focus of the toolkit and we are committed to working with tax agents and the community to help people get their claims right. Small incorrect deductions have a big impact. In 2014–15, we estimate \$8.76 billion was lost (from individuals not in business), mostly due to incorrect deductions and omitted income.

Thank you for your support and working with us to help the community get their tax right this tax time.

**Alison Lendon**  
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/whatsnew](https://ato.gov.au/whatsnew) – changes to be aware of before you complete your tax return
- [ato.gov.au/doineedtolodge](https://ato.gov.au/doineedtolodge) – an easy tool to find out if you need to lodge a tax return this year
- [ato.gov.au/lodgemyreturn](https://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](https://ato.gov.au/deductions) – it pays to know what you can claim at tax time
- [ato.gov.au/occupations](https://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](https://ato.gov.au/mydeductions) – a useful way to keep track of records throughout the year to make tax time easier
- [ato.gov.au/incomemustdeclare](https://ato.gov.au/incomemustdeclare) – find out what income you must declare in your tax return
- [ato.gov.au/rental](https://ato.gov.au/rental) – find out what you need to declare and what you can claim for your investment property
- [ato.gov.au/calculators](https://ato.gov.au/calculators) – a range of popular calculators and tools to help you work out the answers to questions unique to your tax and super circumstances
- [ato.gov.au/whereismyrefund](https://ato.gov.au/whereismyrefund) – track the progress of your return
- [ato.gov.au/onlineservices](https://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](https://ato.gov.au/community) – ask your tax and super related questions over on the ATO's online community forum
- [ato.gov.au/findus](https://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.

# Occupation guides

The following pages contain occupation guides for professionals.

- Apprentice
- Australian Defence Force
- Cleaner
- Construction worker
- Doctor, specialist or other medical professional
- Fitness or sporting industry employees
- Flight attendant
- Hairdresser or beauty therapist
- Hospitality worker
- IT professional
- Meat processing
- Media professional
- Miner
- Nurse, midwife or carer
- Office worker
- Police officer
- Public servant
- Real estate professional
- Retail
- Sales and marketing
- Security industry
- Teacher
- Tradie
- Train driver
- Travel agent
- Truck driver

# 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 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** 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 may be able to claim** the cost of trips between home and work, but only if you:

- don't have a usual workplace and you travel between home and different workplaces for the same employer at least every few days, or
- carry bulky tools or equipment for work (eg an extension ladder) provided:
  - > your employer requires you to transport the equipment for work
  - > the equipment is essential to earning your income
  - > there is no secure area to store the equipment at the work location
  - > the equipment is bulky – at least 20kg – and difficult to transport.

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.



## 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 your:
  - 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.

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 (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 tradie 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.

This is a general summary only.  
For more information, go to [ato.gov.au/occupations](https://ato.gov.au/occupations)



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# 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 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
  - 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.

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 if you are required to take your field equipment pack from your base to home (and back) to prepare for an overseas deployment. 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.

## 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.

## 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** a deduction 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.



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# 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.

## 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** 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 jeans or shoes.

## 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.

## 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.

## 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.

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.

## 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.



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# 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.

## 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.

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 large extension ladder. 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.

## 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.

## 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 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 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.\*

## Depreciation of tools and equipment expenses

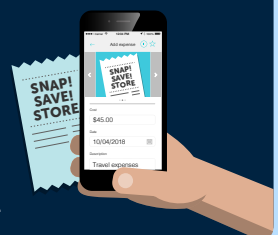


- ✓ **You can claim** a deduction for the cost of the purchase of tools and equipment you are required to use for work. You can't claim a deduction relating to any private use of the equipment or if the tools and equipment are supplied by your employer or another person.  
If a tool or item of work equipment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

## Car expenses



- ✓ **You can claim** a deduction when you:
  - drive between two separate jobs on the same day – eg driving between house calls
  - drive to and from an alternate workplace for the same employer on the same day – eg 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 – eg when working on call.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you are required to carry bulky tools or equipment. 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.

## 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 a compulsory doctor's uniform – or protective clothing that your employer requires you to wear – eg 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, eg a business suit.

## 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 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 – eg 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

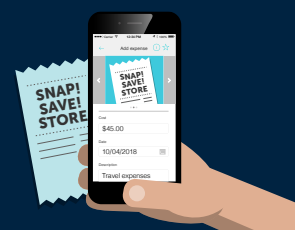


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg continuing professional development to maintain medical registrations.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job – eg 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 – eg a cruise where continuing professional development sessions are offered – you need to apportion the expenses and only claim the work-related part.

## Other common deductible work-related expenses



- ✓ 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.



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# 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 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 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.

## 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.

## 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.

## Car expenses



- ✓ **You can claim** a deduction when you drive:
  - between separate jobs on the same day (eg driving from a gym that you work at to your second job as a football umpire)
  - to and from an alternate workplace for the same employer on the same day (eg 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.

## 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 (eg active wear, tracksuits and sports shoes), even if you only wear it while performing your employment duties.

## 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.

## 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.

# 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 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 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.

## 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.

## 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.

## 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.



# If you're employed as a hairdresser or beauty therapist 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 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.

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.

## 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 if your employer buys, mends or cleans your clothing. You also 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.

## 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.

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 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.

## 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 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.

## 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 chef's checked pants and chef's hat, or protective clothing like aprons 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).
- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer expects you to be well groomed. All grooming products are private expenses.

## 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.

## 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 common deductible work-related expenses

- ✓ 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.



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For more information, go to [ato.gov.au/occupations](https://ato.gov.au/occupations)



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# 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 get you 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.

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 computer peripherals such as large monitors. 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.
- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

## Clothing expenses

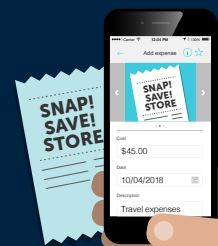


- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg clothing items you're required to wear which have a logo that is unique and distinctive to your employer.
- ✗ **You can't claim** a deduction for the 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.



# If you're a meat processing 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 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.

### 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't 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.

### 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.

### 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.

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. 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 or cumbersome to transport.

If knives, steels and protective clothing are the only items that you are expected to carry for work purposes, these are not considered bulky and **you can't claim** a deduction.

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.

### 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.

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 the part of the repair cost that relates to your private use of the tools and equipment.

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# 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
- 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 camera 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 the 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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# 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.

## 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 travel from a depot to a mine site.

- ✗ **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.

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. 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.

## 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.

## Travel expenses



- ✓ **You can claim** You can 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.\*

## Clothing and laundry expenses



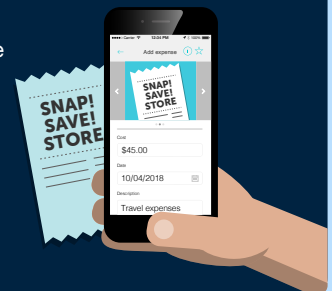
- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – or the environment you work in – or protective clothing that your employer requires you to wear – eg steel-capped boots, high-vis vests, fire-resistant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

## Other common deductible work-related expenses



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.



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# 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 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 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.

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 baby scales. 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.

## 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.

## 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, 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.

## Self-education expenses

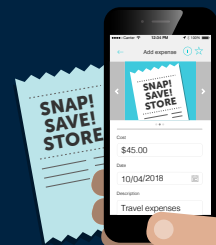


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg wound care course.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg you can't claim the cost of study to 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.



# 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 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 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 – 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.

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 large heavy filing boxes full of records you need for a particular meeting. 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.

## 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.

## 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 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.
- ✗ 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.

## 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 – 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.

## 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.



This is a general summary only. For more information, go to [ato.gov.au/occupations](https://ato.gov.au/occupations)



Australian Government  
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# 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 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.

## 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.

## 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.

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 police diver carrying scuba diving equipment. 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.

## Self-education expenses

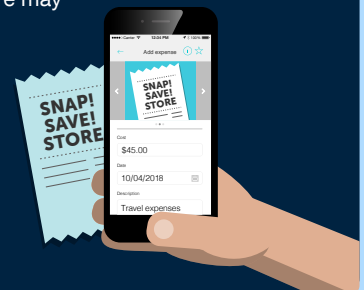


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg defensive driving course.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job outside of the police force.

## 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.



## 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.

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For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)



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# If you're a Public servant 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 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.

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 large heavy filing boxes full of records you need for a particular meeting. 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.
- ✗ **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, and even if you only wear it for work – eg a business suit.

## Self-education expenses

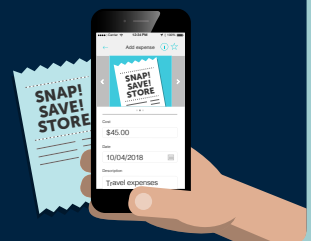


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg human resource training for a manager.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg a health and wellbeing course.

## 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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# 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.

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 large 'for sale' sign and tools to erect it. 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.

## 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 common deductible work-related expenses



- ✓ 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.

# If you work in retail 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 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.<sup>1</sup>

## 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.
- ✗ **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 everyday clothing—even if it's sold at the store you work for.

## 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.

## 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 get you a new job, eg a health and wellbeing course.

## Personal grooming

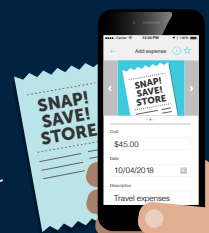


- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer tells you to use them and you work in a store that sells them – they are personal expenses.

## 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.



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# 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.

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 pull-up banners for a marketing display. 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.

## 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.

## 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.





# If you're an employee in the security 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 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.

## 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, a bullet-proof vest or high-vis vest.
- ✓ **You can claim** your costs of laundering occupation-specific clothing or a distinctive uniform. **You can't claim** a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg 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 income from your current employment – for example, 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.

## 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 (eg 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 – for example, 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.

## 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.

## Licence expenses



- ✓ **You can claim** renewal fees for a licence or ticket required to perform your employment duties in the security industry.
- ✗ **You can't claim** a deduction for obtaining your initial licence or ticket.

## 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.

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# 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 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 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.

## 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.

✗ **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 sports clothing.

## 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.

## 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.



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# 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.

## 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 may be able to claim** the cost of trips between home and work, but only if you:

- don't have a usual workplace and you travel between home and different workplaces for the same employer at least every few days, or
- carry bulky tools or equipment for work (eg an extension ladder) provided:
  - your employer requires you to transport the equipment for work
  - the equipment is essential to earning your income
  - there is no secure area to store the equipment at the work location
  - the equipment is bulky – at least 20kg – and difficult to transport.

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.



## 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.

## 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 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.

# 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 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** a deduction when you:
  - drive between separate jobs on the same day – eg from your job as a train driver to your second job
  - drive to and from an alternate workplace for the same employer on the same day – eg travelling between stations or 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.

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. 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.

## 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.

## 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.

## 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.

## 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.



This is a general summary only. For more information, go to [ato.gov.au/occupations](http://ato.gov.au/occupations)



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# 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't claim** a deduction for:
  - personal holidays, even if they are discounted by your employer
  - travel expenses if your employer or another person has paid for these or reimbursed you
  - travel insurance – as these policies cover private items such as illness, loss of baggage and theft
  - passport application and renewal fees
  - travel expenses related to taking a family member or friend with you on work travel.

## 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 the cost was met or reimbursed by your employer.

## Car expenses



- ✓ **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.

## 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).

## 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.

## 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.

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. 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.

## 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.

## 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.\*

## 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.

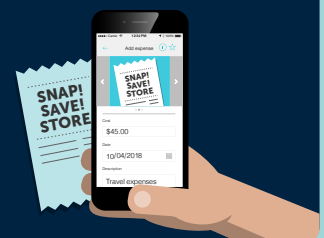
✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.

## 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.



# 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
- **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



# Car expenses

## What's under the bonnet?

If you use your **own** car for work purposes, you can claim a deduction using the **cents per kilometre** method or **logbook** method. If you use someone else's car for work purposes, you can only claim for direct costs you pay for – such as fuel.

### You can claim a deduction for car expenses if:

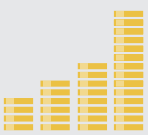
- ✓ you use your car in the course of performing your work duties
- ✓ you attend work-related conferences or meetings away from your normal workplace
- ✓ you travel directly between two separate places of employment and one of the places is not your home
- ✓ you travel from your normal workplace to an alternative workplace and back to your normal workplace
- ✓ you travel from your home to an alternative workplace and then to your normal workplace
- ✓ you perform itinerant work.



### Remember

- ✗ You can't claim a deduction for normal daily journeys between home and work except in limited circumstances where you carry bulky tools or equipment (such as an extension ladder or cello) that:
  - your employer requires you to use for work
  - you cannot leave at work.
- ✗ If travel is partly private, you can only claim the work-related portion.
- ✗ You can't claim a deduction for car expenses that have been salary sacrificed.
- ✗ You can't claim a deduction if you have been reimbursed for it.

### You can calculate your car expenses in two ways



#### Cents per kilometre method

- You can claim a maximum of 5,000 business kilometres per car, using this method.
- Your claim is based on 68 cents per kilometre.
- You don't need written evidence but you need to be able to show how you worked out your business kilometres (for example, by producing diary records of work-related trips).



#### Logbook method

- Your claim is based on the business-use percentage of expenses for the car.
- Expenses 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 (eg, adding paint protection and tinted windows).
- To work out your business-use percentage, you need a logbook and the odometer readings for the logbook period. The logbook period is a minimum continuous period of 12 weeks.

- You can claim fuel and oil costs based on your actual receipts or you can estimate the 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 expenses for the car.

Your vehicle is **not** considered a car if it is a motorcycle or a vehicle with a carrying capacity of:

- ✗ one tonne or more, such as a utility truck or panel van
- ✗ nine passengers or more, such as a minivan.

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.



## Keeping a logbook

Your logbook must cover at least **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.

If you are using the logbook method for two or more cars, keep a logbook for each car and make sure they cover the same period.

Your 12 week logbook is valid for 5 years. However, if your circumstances change (eg, you change jobs) and the logbook is no longer representative, you will need to complete a new 12 week logbook.

Your logbook can be electronic or paper. The example below has the details you need to keep.



### Car details

Make:

Holden

Model:

Barina

Engine capacity:

2.4L

Registration number:

ABC 123

Journey start date	Odometer reading at start of journey	Journey end date	Odometer reading at end of journey	Reason for the journey	Total kilometres travelled
27 August 2017	10,200km	27 August 2017	10,210km	Private – take kids to school	10km
27 August 2017	10,210km	27 August 2017	10,230km	Private – travel to work	20km
27 August 2017	10,230km	27 August 2017	10,245km	Business – travel to offsite client meeting	15km
27 August 2017	10,245km	27 August 2017	10,260km	Business – return to office	15km
27 August 2017	10,260km	27 August 2017	10,280km	Private – travel from office to home	20km

## 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)  to

a) Calculate the **total** number of kilometres travelled during the logbook period:

b) Calculate the number of kilometres you travelled in the course of earning your income during the logbook period:

c) Calculate the work-related use by dividing the amount at (b) by the amount at (a). Multiply this figure by 100.

Your business use percentage is:

Once you've calculated your business use percentage, multiply it by your car expenses to figure out your claim.

Car expenses can include running costs such as fuel, oil, and servicing, registration, insurance and vehicle depreciation. You can claim fuel and oil costs based on receipts or you can estimate the expenses based on odometer records that show readings from the start and end of the period you used the car during the year.

You need written evidence for all other expenses for the car.

The **ATO app's myDeductions** tool 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).

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



# Clothing and laundry

## It pays to learn what you can claim at tax time

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 the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such as black trousers and a white shirt, or a suit, even if your employer says this is compulsory.

These items are conventional, not usually a specific type and not sufficiently distinctive or unique to your employer.

✘ **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.

Situation	Clothing deductible	Laundry deductible	Reason
Your employer tells you to wear plain black pants and a black polo shirt	✗	✗	Conventional clothing that is not distinctive to your employer
Your employer tells you to wear plain black pants and supplies a top with a logo that is unique and distinctive to your employer	✗	✓ Top	<p><b>Top</b></p> <p>You are required to wear the top and it is unique and distinctive to the organisation you work for</p> <p><b>Pants</b></p> <p>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</p>
Your employer tells you to purchase and wear a specific top with a logo on it and plain black pants	<p>✓ Top</p> <p>✗ Pants</p>	<p>✓ Top</p> <p>✗ Pants</p>	<p><b>Top</b></p> <p>You are required to purchase the top and it is unique and distinctive to the organisation you work for</p> <p><b>Pants</b></p> <p>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</p>
Your employer tells you to purchase and wear a specific top with a logo on it and black pants from XYZ retail outlet	<p>✓ Top</p> <p>✗ Pants</p>	<p>✓ Top</p> <p>✗ Pants</p>	<p><b>Top</b></p> <p>You are required to purchase the top and the logo makes it unique and distinctive to the organisation you work for</p> <p><b>Pants</b></p> <p>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</p>
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	<p>✓</p>	<p>✓</p>	You are required to purchase a registered uniform that is sufficiently distinctive and unique to your employer
Your employer tells you to purchase and wear the latest line of clothes from the store you work at	✗	✗	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

## 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.



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# Employees working from home

## The other kind of housework

If you're an employee who regularly 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 include rent, mortgage interest, property insurance, land taxes and rates. For more information, see [ato.gov.au/occupancyexpenses](https://ato.gov.au/occupancyexpenses).



### 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.

You need to keep records for a four-week representative period in each income year to claim a deduction of more than \$50. These records include phone bills (paper or electronic) from which you can identify work-related calls. Diary entries and evidence that your employer expects you to work at home or make some work-related calls will also help you demonstrate that you are entitled to a deduction.



### 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. This method incorporates all the items you are able to claim, including the decline in value of office furniture and furnishings (such as desk and chair).

You can keep a diary that documents your pattern of office use for a minimum of four weeks in a financial year. The diary should outline the actual hours you spent working at home. You can then apply this amount of use across the remainder of the year to determine your full claim.

#### Actual expenses

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

- ✓ record the total expenses for lighting, cleaning, heating, cooling and electricity for any depreciating assets used for your home for the year
- ✓ work out the floor area of the part of your home that you use for work as a percentage of the total floor area
- ✓ work out the percentage of the year you used that part of your home exclusively for work – eg if you used it for work for six months during the year, the percentage would be 50% (note: in working this out you must also take into account the use of that area by other members of your household if applicable). Apply this percentage to your calculation above to determine the amount you can claim.

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).

You can calculate your deductions for decline in value by working out the amount of depreciation for each item for the year, and claiming the proportion of the amount which reflects your work-related use. The ATO has a depreciation tool to help you work this out, at [ato.gov.au/depreciationtool](https://ato.gov.au/depreciationtool)



## 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 or non-itemised plan, you need to identify your work use for each service over a four-week representative period during the income year, which can then be applied to the full year.

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.
- ✘ If James' family was in the lounge room watching television at the same time that he was in there marking tests and preparing end of term reports, he could only claim the cost of electricity required to power his laptop for the time he spent working as that is the only additional cost he incurs as a result of working from home.

### Natalie - chooses to work from home

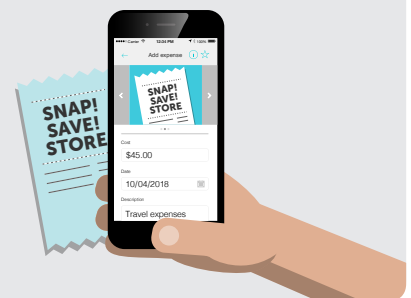
Natalie is a web developer for a large company and usually works from their office in her city. While Natalie is not required to work from home, her employer supports it. Natalie is not provided with the work equipment to use at home, so she uses her own laptop, internet connection, mobile phone and 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 of your expenses, such as:

- ✔ 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 do not get an itemised bill.



**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)



# Gifts and donations

## When can I claim?

- ✔ You can claim a deduction for a donation you make to an organisation if the donation meets four conditions:
  - You make it to a deductible gift recipient (DGR)
  - It must truly be a donation. A donation is a voluntary transfer of money or property where you receive no material benefit or advantage\*
  - It must be money or property, which includes financial assets such as shares
  - You have a record of the donation (eg a receipt).

\* If you receive a material benefit – that is if the donor receives something which has a monetary value from the DGR in return for their donation – it is considered a contribution, and extra conditions apply. Visit [ato.gov.au/gift-or-contribution](https://ato.gov.au/gift-or-contribution) for more information.



## 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](https://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](https://ato.gov.au).



## 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
  - you donate property or shares, however special rules apply (see [ato.gov.au/gifts-and-fundraising-rules](https://ato.gov.au/gifts-and-fundraising-rules))
  - 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).
- ✘ You can't claim gifts or donations as a deduction when it is for:
  - the purchase of raffle or art union tickets (eg RSL Art Union Prize home)
  - the purchase of fundraising items such as chocolates, badges and pens
  - 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.

## 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.

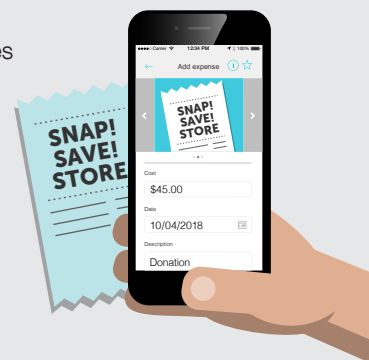
Your gift or donation must be \$2 or more and be money or property that you purchased during the 12 months before making the donation. This includes if you pay a membership subscription to a registered political party. You must also make the gift or donation as an individual, not in the course of carrying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





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# Set the record straight



## To claim a deduction for work-related expenses:

- i** you must have spent the money yourself and weren't reimbursed
- i** it must be directly related to earning your income
- i** 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

**i** 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.

**i** 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.

## 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.

## 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.

**i** If you paid cash to a supplier and have no other documentation to support your claim, you will not have sufficient evidence to claim a deduction.

## 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.

**i** Download the app now – it's free from your app store.

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

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



# 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 (68c per kilometre from 1 July 2018) for each business kilometre travelled. You can claim a maximum of 5,000 kilometres per car.

**i** If you borrowed a car or used a vehicle other than a car (for example, a motor cycle 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 logbook at any time.

If the work use of your car changes, you need to complete a new log book.

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.

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

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



## 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

**i** 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)



## 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.

**i** If your laundry claim is under \$150, you do not need to keep records.

Although you may not need records, you will still need to be able to explain how you calculated your claim.

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

# How the record keeping rules apply to different expenses (continued)



## 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.

**i** Unless you only use your phone and internet for work, you will have to determine the work-related portion of your expenses. Keep a record of the calculation and only claim that amount.

### 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.

### 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](https://ato.gov.au/phoneandinternet)



## 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 (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](https://ato.gov.au/workingfromhome)



## 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](https://ato.gov.au/selfeducation)



## Specific records required for depreciating 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.

**i** The depreciation and capital allowances tool on [ato.gov.au](https://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](https://ato.gov.au/declineinvalue)



# 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 (eg 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 depreciating 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](http://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, depreciating assets.

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

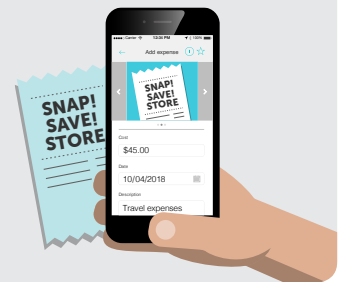
The ATO app's myDeductions tool ([ato.gov.au/myDeductions](http://ato.gov.au/myDeductions)) can be used to record your self-education expenses.



## 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](http://ato.gov.au/selfeducationcalc)) on the ATO website works this out for you.





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# Travel expenses

## What you need to know before you go

### 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 coincidentally 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](http://ato.gov.au/law)) or 'ask Alex' on [ato.gov.au](http://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:

October 2017			
<p><b>9 Monday</b></p> <ul style="list-style-type: none"> <li>■ 6am travel to Wangaratta. Arrive 9am.</li> <li>■ 9:30am to 5:30pm sales conference Wangaratta.</li> <li>■ Overnight conference centre.</li> </ul>	<p><b>10 Tuesday</b></p> <ul style="list-style-type: none"> <li>■ 9:30am to 5:30pm sales conference Wangaratta.</li> <li>■ Overnight conference centre.</li> </ul>	<p><b>11 Wednesday</b></p> <ul style="list-style-type: none"> <li>■ 9:30am to 5:30pm sales conference Wangaratta.</li> <li>■ Overnight conference centre.</li> </ul>	<p><b>12 Thursday</b></p> <ul style="list-style-type: none"> <li>■ 8am travel to Shepparton. Arrive 9:15am.</li> <li>■ 10am meet Mr Smith for display meeting.</li> <li>■ 1pm to 5pm Shepparton store review.</li> <li>■ Overnight Shepparton hotel.</li> </ul>
<p><b>13 Friday</b></p> <ul style="list-style-type: none"> <li>■ 6am travel to Echuca. Arrive 7am.</li> <li>■ 8am to 12noon Echuca store review.</li> <li>■ 12:30pm to 12:45pm drive to Moama store.</li> <li>■ 1pm to 5pm Moama store review.</li> <li>■ Overnight Moama hotel.</li> </ul>	<p><b>14 Saturday</b></p> <ul style="list-style-type: none"> <li>■ 7am travel to Bendigo. Arrive 8:30am.</li> <li>■ 9am to 6pm State Rep meeting.</li> <li>■ 6pm Dinner with State Reps.</li> <li>■ Overnight Bendigo Motor Inn.</li> </ul>	<p><b>15 Sunday</b></p> <ul style="list-style-type: none"> <li>■ 8am State Rep breakfast conference. Finish 10am.</li> <li>■ 10am travel home to Melbourne. Arrive 12:30pm.</li> </ul>	

This is a general summary only.

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

# 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

# Including all your income is important

**When you complete your tax return you need to declare all your income to the ATO. For many this is simply a matter of entering the income listed on your payment summary or income statement. But what if you have multiple streams of income?**

If you wait until August to lodge online with myTax or via a registered tax agent, information provided to us by your employers, banks, government agencies and other third parties is pre-filled into your tax return. It is still your responsibility to ensure all income is included.

Below are some of the forms of income that people commonly forget to declare.

## ■ Foreign income

If you're an Australian resident for tax purposes, you are taxed on your worldwide income, so you must declare any foreign income in your income tax return. This includes things such as foreign pensions, foreign employment income and capital gains on overseas assets.

## ■ Second job

You need to make sure all of your employment income is included on your tax return, regardless of whether you have one job or more, are full-time, part-time or casual.

## ■ Employee share scheme (ESS)

If you participate in an ESS to receive discounted shares or rights to acquire shares, you must declare the discount you received as income on your tax return.

## ■ Interest

If you receive interest, you must declare it as income. This includes interest from all of your financial institution accounts and term deposits.

## ■ Capital gains

If you make a capital gain or loss from the disposal of an asset, such as real estate, shares, managed investments or cryptocurrency, it must be recorded in your tax return.

## ■ Sharing economy

Money you earn from the sharing economy needs to be reported in your tax return. Sharing economy activities can include ride-sourcing (eg through platforms such as Uber or Taxify), renting out a room or house (eg through platforms such as Airbnb or HomeAway), caravan or car sharing, and renting out a car space. Remember to keep records of all income you earn and declare it in your tax return.





# 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 you 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.

You will be an Australian resident if you meet any one of these tests. You can use our online tool to assess your circumstances, visit [ato.gov.au/residencytests](https://ato.gov.au/residencytests)

### ✓ 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.



**i** These examples are intended as a guide. Residency determinations depend on your individual circumstances. More examples are available at [ato.gov.au/residencyexamples](https://ato.gov.au/residencyexamples)



### 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.

## 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](https://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](https://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](https://ato.gov.au/residencyandtax)



# Foreign income

## If you've derived income from overseas, you will need to declare it.

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](https://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](https://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](https://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.

**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/foreignincome](https://ato.gov.au/foreignincome)

# Fact sheets and other guides

The following pages contain fact sheets and other guides:

- [Avoiding common mistakes at tax time](#)
- [11 deductions you probably can't claim on your tax return](#)

# Avoiding common mistakes at tax time

You must have evidence to prove your claims. The ATO app lets you keep track of your work-related expenses on the go and then upload them to your tax return or tax agent at tax time.

Check out [ato.gov.au/myDeductions](https://ato.gov.au/myDeductions).

Here are some common mistakes made by taxpayers which you should avoid during tax time:

## ■ Claiming a deduction when you didn't spend the money

Perhaps you have heard that you can claim \$50 for work-related phone and internet expenses without written evidence? Or maybe you have been told you can claim up to \$150 for laundry without having to keep records? While these statements are true, you must have actually spent the money. This is on the ATO's radar, so if you are audited you will need to show how your expenditure was calculated and prove it was directly related to earning your income. You are responsible for the claims you make in your tax return, whether you prepare it yourself or use a tax agent, so make sure you can demonstrate you actually spent the money.

## ■ Claiming a deduction for private expenses

You can't claim a deduction for a private expense. However, if you have an expense that has both a private and work-related component, you can claim the work-related portion. For example, if you use your personal mobile phone for work-related calls, you need to figure out the percentage that relates to your work use, and only claim a deduction for that portion.

## ■ Forgetting to declare all your income

Most people who forget to declare all their income in their tax return, lodge before pre-fill is available in August. Pre-fill automatically inputs most of your information from your employers, financial institutions and government agencies. Just check the details are correct and add any missing information. If you're lodging before pre-fill is available, make sure you include all your income to avoid penalties.

## ■ Not having records to prove claims

You typically need to keep any documents relevant to your tax affairs for five years after you lodge your tax return. The ATO may ask you to substantiate your claims – even after your tax return is processed – and you could find yourself in hot water if you don't have the records you need to back up your claims.

# 11 deductions you probably can't claim on your tax return

The ATO website has lots of information about what you can and can't claim as a tax deduction.

Visit [ato.gov.au/deductions](https://ato.gov.au/deductions).

1. Generally, you can't claim a deduction for trips between home and work – it's considered private travel. This is true even if you do minor work-related activities between home and work (such as collecting mail), work outside normal business hours, are on-call or don't have access to public transport.
2. If you claim car expenses based on transporting bulky tools or equipment, it's not enough to simply choose to carry a few tools. In order to make a claim you need to show that:
  - you need to use your bulky tools to do your job
  - your employer requires you to transport this equipment
  - there is no secure area to store the equipment at work.
3. You can't claim a deduction for car expenses that have been salary sacrificed.
4. You can't claim meal expenses for travel unless you are required to work away from home overnight.
5. You can't claim a deduction for private travel. If a trip was for work and personal reasons (for example, if you added a few days onto a business trip for sightseeing) you can only claim the work-related portion.
6. You can't claim a deduction for every day clothes you bought to wear to work, even if you're required by your employer to wear them (for example, a suit, black pants or clothes sold in your workplace)
7. You can't claim a flat rate for cleaning eligible work clothes without being able to show how you calculated the cost.
8. You can't claim a deduction for higher education contributions charged through the HELP scheme.
9. You can't claim a deduction for self-education expenses if the course or study doesn't have a direct connection to your current (not future or desired) employment.
10. You can't claim a deduction for the private use portion of phone or internet expenses– only the work-related portion can be deducted.
11. You can't claim an up-front deduction for tools and equipment (eg a laptop or safety equipment) that cost more than \$300. You can, however, spread your deduction claim over a number of years (depreciation).

# Ready-to-use Tax Time messages

# Ready-to-use Tax Time messages

Below are a range of messages you can use (or adapt) for your own communication channels, such as websites, intranets, newsletters and social media platforms. We encourage you to 'tag' the ATO's social media profiles and use hashtags such as #taxtime, #TaxTips or #TaxReturn. Emoji images shown below can usually be found on social media platforms or downloaded from websites, such as Emojipedia.

## Suggested article for newsletters, websites and community noticeboards

### Get ready for tax time

Tax time has arrived, and the ATO has a range of practical information available on its [website](#) to help you prepare and lodge your tax return this year.

There are helpful resources available to help you understand what can and cannot be claimed as a work-related expense, and what income needs to be declared.

Remember, if you want to claim a work-related expense:

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

The best time to lodge your tax return is mid-August, when all financial information the ATO receives from employers, banks and government agencies, will be pre-filled.

You must also remember to declare all income when lodging your tax return.

To help you during tax time this year, download the ATO app which provides information and tools to manage tax affairs on the go – all in one place. This includes the myDeductions tool, a useful way to keep track of records throughout the year.

If you have tax and super questions, you can ask them on [ATO Community](#), the ATO's online peer-to-peer forum.



## Suggested social media posts for Facebook, Twitter and LinkedIn profiles

Make the most of your deductions this tax time! The ATO has a range of occupation guides to help you get your work-related expense claims right 🙋💰 Don't miss out – find info on deductions at [ato.gov.au/occupations](https://ato.gov.au/occupations)

Tax tip: Remember to meet all three golden rules when claiming work-related expenses on your tax return!

- 🌟 You must have spent the money yourself (and not been reimbursed).
- 🌟 The expenses must be directly related to earning your income.
- 🌟 You must have a record to prove it.

Check the deductions you can claim at [ato.gov.au/deductions](https://ato.gov.au/deductions)

Ready... Set... Get a head start before tax time begins! 🏃

Use the myDeductions tool in the ATO app to get organised and track your work-related expenses and other deductions. From July, you can upload your data to pre-fill your myTax return or email it straight to your registered tax agent. Download the app today at [ato.gov.au/app](https://ato.gov.au/app)

Keen to lodge your tax return? Only some of your income data will be pre-filled before August, so be sure to double-check you're declaring everything you earned in 2018–19! This can include income from multiple jobs, rental properties, shares, distributions from managed funds, foreign sources, government payments, and more. Find out more at [ato.gov.au/Incomemustdeclare](https://ato.gov.au/Incomemustdeclare)

Did you dig deep and donate to charity last financial year? 😊 You may be able to claim a deduction on your tax return if you donated to a Deductible Gift Recipient (DGR). Check the list of approved DGRs and read more about claiming gifts and donations at [ato.gov.au/giftsdonations](https://ato.gov.au/giftsdonations)

Tax tip: Whether you rent out part of your home or an entire property, make sure that all of your income is included in your tax return.

Rental-related income includes:

- 🏠 rent payments
- 🏠 booking fees you receive
- 🏠 rental bond money you're entitled to retain
- 🏠 some insurance payouts

Find out more at [ato.gov.au/rentalincome](https://ato.gov.au/rentalincome)


## Suggested posts for Twitter

#TaxTip: @ato\_gov\_au has industry & occupation guides to help determine the work-related expenses you can claim at #TaxTime!



Find them at [ato.gov.au/occupations](https://ato.gov.au/occupations)

Tax tip: Remember the three golden rules this #TaxTime! ✨ For info on work-related expenses you can claim, visit [ato.gov.au/deductions](https://ato.gov.au/deductions)

 Get a head start before #TaxTime! Track your work-related expenses with myDeductions in the #ATOapp. Download now: [ato.gov.au/app](https://ato.gov.au/app)

Support a #charity? You may be able to claim a deduction this #TaxTime if you donated to an approved organisation: [ato.gov.au/giftsdonations](https://ato.gov.au/giftsdonations)