

Your Work-related Deduction Compass



Guiding you through what you can claim to achieve clarity, confidence, and direction for your financial future

Work-related Car Expenses

✓ What you can claim

To claim work-related car expenses **while working and between workplaces**, you must travel:

- Between two separate work locations (including different employers)
- From your normal workplace or your home to an alternate work location while you are on duty (client meetings, conferences, deliver items or collect supplies, etc.)
- From an alternate work location to your normal workplace or directly home
- Away from home overnight for work (to a location other than your regular place of work)

To claim work-related car expenses **between home and work**, you must meet the eligibility conditions for one or more of the following categories:

- Your work is itinerant, or you have shifting places of work
- You carry bulky tools/equipment (must be awkward to carry due to size & weight, and only transported conveniently via a car)
- Your home is a base of employment

✗ What you can't claim

You can't claim trips between your home and place of work, except in limited circumstances. Generally, the cost of trips between home & work is a private expense and not deductible. These trips put you in a position to start work and earn income but are not part of performing your work duties.

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Work-related Travel Expenses

✓ What you can claim

To claim work-related travel expenses **while working and between workplaces**, you must travel:

- Between two separate work locations (including different employers)
- From your normal workplace or your home to an alternate work location while you are on duty (client meetings, conferences, deliver items or collect supplies, etc.)
- From an alternate work location to your normal workplace or directly home
- Away from home overnight for work (to a location other than your regular place of work)

Work-related travel expenses include the following:

- Public transport, air fares and taxi fares
- Bridge and road tolls, parking fees and short-term car hire
- Meal, accommodation and incidental expenses for **overnight travel***
- Expenses for motor vehicles other than cars (motorcycles, utility trucks and panel vans)
- Actual expenses such as petrol, repair and maintenance costs you incur

* You must have travelled and stayed away from your home overnight in the course of performing your work duties.

✗ What you can't claim

You can't claim trips between your home and place of work, except in limited circumstances. Generally, the cost of trips between home & work is a private expense and not deductible. These trips put you in a position to start work and earn income but are not part of performing your work duties.

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Work-related Clothing, Laundry & Dry Cleaning Expenses

✓ What you can claim

To claim work-related clothing, laundry or dry cleaning expenses, the clothing must be one of the following:

- Protective clothing/footwear (e.g. hi-vis clothing, non-slip nurse shoes, etc.)
- Non-compulsory uniform (employer has registered clothing)
- Compulsory uniform (carry's employers logo)
- Occupation-specific (e.g. checkered pants chefs wear, etc.)

✗ What you can't claim

You can't claim a deduction for the cost of buying, hiring, repairing or cleaning **conventional clothing** you bought to wear for work such as black trousers and a white shirt or suit, even if your employer says this is compulsory or you only wear it when you are at work.

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Work-related Self-education Expenses

✓ What you can claim

To claim work-related self-education expenses, the self-education must achieve one of the following:

- Maintain or improve a specific skill or knowledge required for your current employment activities*
- Lead to, or have the potential to increase your income from your current employment activities*

If you meet one of the above criteria, you can claim the following self-education expenses:

- Course fees
- Cost of meals and accommodation for temporary overnight stays away from home
- Textbooks, stationery, student union fees, student service fees and amenities fees
- Decline in value of your computer (excluding private use)
- Travelling expenses from home or your workplace to a place of education

** Employment activities are the duties and tasks expected of you to perform your job and are usually set out in your employment contract.*

✗ What you can't claim

You can't claim deductions for self-education expenses where you have received a government assistance payment (Austudy or youth allowance), or made course fee contributions or repayments to a Higher Education Loan Program (HELP). You also can't claim a deduction if the course will enable you to get new employment.

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Other Work-related Expenses

✓ What you can claim

Other work-related deductions must consider your employment duties and work environment to assess whether an expense is deductible or not.

See below a ***non-exhaustive list*** of other work-related deductions you may be eligible to claim.

- Union fees and subscriptions to trade, business or professional associations
- Overtime meal expenses (provided you received an overtime meal allowance)
- Reference books, technical journals and trade magazines
- Work-related portion of items that protect you from the risk of injury or illness posed by your work, or work environment (e.g. hard hats, safety glasses, gloves, earplugs & sunscreen)
- Work-related portion of tools and equipment (e.g. computer or office furniture)
- Work-related portion of interest on money borrowed to buy tools and equipment
- Work-related portion of repair costs for tools or items of equipment
- Work-related portion of phone or internet usage (4-week diary required)
- Work-related home office expenses

✗ What you can't claim

You can't claim a deduction for the cost of entertainment, fines and penalties, or private expenses such as childcare or general household items your employer may otherwise have provided you. You can't claim a deduction for costs relating to children or their education.