



DEDUCTIONS YOU CAN CLAIM

Supertax

CLEANER

CAR EXPENSES

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

- Driving between separate jobs on the same day (eg a second job)
- Driving to and from an alternate workplace for the same employer on the same day (eg travelling between houses that you clean).

✗ **You can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – 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 to 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.

TO CLAIM A DEDUCTION FOR WORK-RELATED EXPENSES

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

CLOTHING EXPENSES

✓ **You can claim** 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.

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

✓ **You can claim** a deduction for the cost of:

- The work-related portion of phone expenses if you have to make phone calls or send texts for work.
- Union fees.

