



Australian Government
Australian Taxation Office

Self-education expenses

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 directly relate** to earning your income
- ✔ **You must have** a record to prove it*.

When can you claim?

- ✔ Self-education and study expenses are deductible when the course you undertake has a sufficient connection to your current work activities and:
 - maintains or improves the specific skills or knowledge you require in your current work activities, or
 - results in – or is likely to result in – an increase in your income from your current work activities.

When can't you claim?

- ✘ **You can't claim** a deduction for self-education for a course that:
 - relates only in a general way to your current employment or profession
 - enables 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:
 - course and tuition fees, if paid directly by you
 - computer consumables (for example, 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 assets that lose value over time (depreciating assets) 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 sufficient connection to your current employment, you can 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 can't claim** the cost of the last leg 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 can't 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 Higher Education Loan Program (HELP) loans, Student Financial Supplement Scheme (SFSS), the Student Start-up Loan (SSL), VET Student Loan or the Trade Support Loans Program (TSL)
 - home office occupancy expenses – for example, 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 privately and for study, you must apportion the expense based on the percentage you use the equipment for self-education.

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



Recording your expenses

Use our [self-education expense calculator](#) 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 your self-education and study 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.

Use the [myDeductions](#) tool in the ATO app to record your self-education expenses throughout the year.



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](#) works this out for you.

This is a general summary only

For more information, go to ato.gov.au/selfeducation or speak to a registered tax professional.