

If you're a pilot 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** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, from your job as a pilot to your second job as a cadet trainer
 - to and from an alternate workplace for the same employer on the same day – for example, from the airport to the airline training centre.
- ✗ **You can't claim** trips or tolls between home and work, even if you live a long way from the airport or you are on-call and you are called in to work a shift.

In limited circumstances **you can claim** the cost of trips between home and the airport, when you carry bulky tools or equipment for work. Items carried in luggage are generally private in nature and other essential items, such as flight manuals (whether electronic or hard copy), are not considered bulky on their own.

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 valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

Meal expenses



- ✓ If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.
- ✗ **You can't claim** the cost of food, drinks or snacks consumed during your shift if you do not travel away from home overnight, even if you receive an allowance to cover the meal expense. This is a private expense.

Self-education expenses



- ✓ **You can claim** a deduction for self-education and study expenses if they directly relate to your current job as a pilot and they:
 - maintain or improve the skills and knowledge you need for your current duties
 - result in or are likely to result in an increase in your income from your current employment.
- ✗ **You can't claim** a deduction if your study is only related in a general way to your current job or is designed to help get you a new job – for example, if you are a cadet training to become a pilot.
- ✗ **You can't claim** a deduction if the course and related expenses are paid by your employer.

Travel expenses



- ✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your work duties. 'Overnight' could include a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around seven hours or more), and would usually involve you taking up accommodation for that purpose.

Travel expenses can include meals, accommodation, fares and incidental expenses that you incur and your employer has not provided or reimbursed you for.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.

- ✗ **You can't claim** expenses for travelling between your home and your usual sign-on point. For example, if you live in Melbourne and your usual sign-on point is Newcastle, you can't claim the travel, accommodation or meals between Melbourne and Newcastle.

Clothing expenses and laundry



- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive to your job.
- ✗ **You can't claim** the cost of buying or cleaning conventional or plain clothing worn at work, even if your employer tells you to wear it – for example, conventional clothing bought deliberately to look like a passenger when paxing and business wear. These are private expenses.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - aviation medical appointments and examinations required by the Civil Aviation Safety Authority
 - anti-glare glasses, if used to counter glare and protect against illness or injury
 - rehydrating moisturisers and rehydrating hair conditioners
 - the decline in value of luggage used for work purposes
 - union and professional association fees
 - visa applications and fees when you are required to enter a country as part of your job
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern.
- ✗ **You generally can't claim:**
 - tools and equipment provided by your employer (such as laptops or tablets)
 - gaming consoles or flight simulator games
 - watches, including chronograph watches
 - sunscreen (depending on the type of aircraft and the level of sun protection it has)
 - mobile phone holders for the aircraft.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

This is a general summary only.
For more information, visit ato.gov.au/occupations or speak to a registered tax professional.