



Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS



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

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

* 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't claim** the cost of normal 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 claim** the cost of using your car when you drive:
 - directly between separate jobs on the same day – for example, from your first job as a meat processor directly to your second job as a butcher
 - to and from an alternate workplace for the same employer on the same day – for example, between the abattoirs and your work site.
- ✔ In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice

- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
- there is no secure storage for the items at the workplace.

If knives, steels used to sharpen knives 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 to calculate your deduction.

If you use the logbook method, you need to keep a valid logbook to work out the percentage of work-related use along with written 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 that those kilometres were work related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car – for example, petrol, servicing, and insurance costs.

Clothing and laundry expenses (including footwear)



With a few exceptions, clothing can't be deducted as a work-related expense.

- ✘ **You can't claim** the cost to buy, hire, repair or clean conventional clothing you wear for work, even if your employer requires you to wear it and you only wear these items of clothing at work. 'Conventional clothing' is everyday clothing worn by people – for example, jeans or plain shirts worn under protective coats.
- ✔ **You can claim** the cost to buy, hire, repair or clean clothing if it is:
 - protective – clothing with protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, cut-resistant gloves, protective overalls or protective boots
 - a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.
- ✘ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Meal and snack expenses



- ✘ **You can't claim** the cost of food, drink or snacks you consume during your normal working hours, even if you receive an allowance. These are private 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.

Tools and equipment expenses



- ✔ **You can claim** the cost of:
 - tools or equipment you use for work, such as knives and sharpening stones
 - insurance for your tools and equipment
 - repairs to your tools and equipment.

If a tool or equipment costs:

- more than \$300 – you claim a deduction for the cost over a number of years (decline in value)
 - \$300 or less (and doesn't form part of a set that costs more than \$300) – you can claim an immediate deduction for the whole cost.
- ✘ **You can't claim** tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses



- ✔ **You can claim** the work-related portion of other expenses that relate to your employment, such as union and professional association fees.
- ✘ **You can't claim** private expenses such as childcare, fines, music, a flu shot or vaccinations, including Q fever vaccination.
- ✘ **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, go to ato.gov.au/meatindustry or speak to a registered tax professional.

