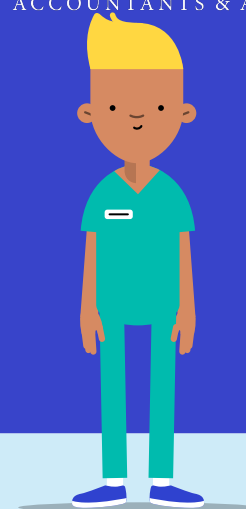




Australian Government  
Australian Taxation Office

SIRAGUSA  
ACCOUNTANTS & ADVISERS



# If you're a nurse or midwife 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, public holidays or early morning shifts.
- ✔ In limited circumstances, **you can claim** the cost of trips between home and work, where you have shifting places of employment (that is, you don't have a fixed workplace and you continually travel from one work site to another during your workday).
- ✔ **You can claim** the cost of using a car you own when you drive:
  - directly between separate jobs on the same day – for example, travelling from your first job as a nurse to your second job as a university lecturer
  - to and from an alternate workplace for the same employer on the same day – for example, driving between clinics for the same employer.

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, white shirt and black pants.

- ✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it considered:
  - protective – clothing that has protective features and functions which you wear to protect you from specific risks of injury or illness at work. For example, non-slip nursing shoes or scrubs
  - 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.

### Phone, data and internet expenses

- ✓ **You can claim** phone, data and internet costs apportioned for private and work use, with records showing your work-related use.
- ✗ **You can't claim** phone, data and internet use where you only use your phone to communicate with your manager about your shifts or use the internet to check payslips, rosters or income statements.

### Self-education and study expenses


- ✓ **You can claim** self-education and study expenses if your course relates directly to your employment as a nurse or midwife and it:
  - maintains or improves the skills and knowledge you need for your current duties
  - results in or is likely to result in an increase in income from your current employment.

For example, continuing professional development to maintain your registration or taking a Master of Health (Advanced Nursing) to maintain or improve the specific skills and knowledge you require as a nurse.

- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Accounting if you're working as a nurse.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

### Other expenses

- ✓ **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - union and professional association fees
  - agency commissions and agency fees, and annual practising certificate fees
  - technical or professional publications
  - tools and equipment, such as a stethoscope or a pin watch
  - personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray, if your job required close proximity with patients.
- ✗ **You can't claim** private expenses such as music subscriptions, childcare, fines, flu shots and other vaccinations, even if you're required to have them for work.
- ✗ **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/nurse](https://ato.gov.au/nurse) or speak to a registered tax professional.

