



Australian Government
Australian Taxation Office

SIRAGUSA 
ACCOUNTANTS & ADVISERS

If you're a recruitment consultant 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 trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or work split shifts – for example, weekend or early morning shifts.
- ✔ **You can claim** the cost of using a car you own when you drive:
 - directly between separate jobs on the same day – for example, from your first job as a recruitment consultant to your second job as a career counsellor
 - to and from an alternate workplace for the same employer on the same day – for example, from your usual workplace to attend a professional development workshop at a conference centre.

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 be able to show 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, business attire.
- ✔ **You can claim** the cost to buy, hire, repair or clean clothing if it is:
 - 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

- non-compulsory uniforms that are registered with AusIndustry (check with your employer if you're not sure).

✘ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Seminars, conferences and training courses



✔ **You can claim** for the cost of seminars, conferences and training courses that relate to your work as a recruitment consultant.

If there is a private component to attending the seminar, conference or training course, then you may not be able to claim all of your expenses.

✘ **You can't claim** for the cost of a course if it is only related in a general way to your current employment or designed to help you get a new job. For example, you can't claim the cost of study to become an engineer.

✘ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Working from home expenses



✔ If you work from home, **you can claim** a deduction for expenses you incur that relate to your work. You must:

- use one of the methods set out by us to calculate your deduction
- keep the correct records for the method you use.

✘ **You can't claim:**

- coffee, tea, milk and other general household items, even if your employer provides these at work
- items your employer provides – for example, a laptop or a phone
- any items where your employer pays for or reimburses you for the expense.

Other expenses



✔ **You can claim** the work-related portion of other expenses if it relates to your employment including:

- parking fees and tolls when you drive your car for work-related purposes - see car expenses conditions above
- premium recruitment subscriptions, such as LinkedIn Subscription, Recruiter Lite
- phone and internet costs, with records showing your work-related use
- union and professional association fees.

✘ **You can't claim** private expenses such as:

- parking at your normal place of work or public transport, taxis or ride share expenses from home to work, even if you work split shifts or unusual hours
- medical or childcare fees
- grooming expenses – hairdressing, cosmetics and skin care products
- the cost of entertainment or social functions – for example, business lunches, galas or networking evenings.

✘ **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/recruitmentconsultant or speak to a registered tax professional.

