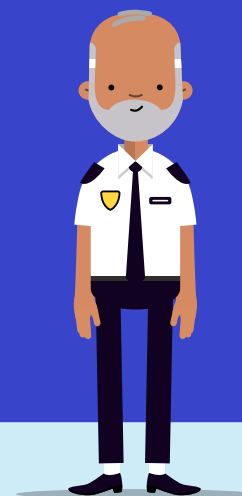




Australian Government
Australian Taxation Office

SIRAGUSA 
ACCOUNTANTS & ADVISERS



If you work in the security industry 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, you're on call, you work weekends 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 security guard to your second job as a bartender
 - to and from an alternate workplace for the same employer on the same day – for example, between different venues where you perform your duties as a security guard.
- ✔ In limited circumstances, **you can claim** the cost of trips between home and work where you have shifting places of employment (that is, you have no fixed place of work and you continually travel from one work site to another throughout your shift).
- ✘ **You can't claim** a deduction when using a vehicle provided by your employer, unless you

covered the cost of fuel, were not reimbursed by your employer, and the cost was a result of you performing your employment duties.

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, black pants or sneakers.
- ✔ **You can claim** the cost to buy, hire, repair or clean clothing if it is:
 - protective – items with protective features or functions you wear to protect you from specific risks of injury or illness at work. For example, a bullet-proof vest or high-vis vest
 - 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. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work.
- ✘ **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 in the security industry – for example, a Certificate II in Security Operations.
- ✘ **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.

Guard dog expenses

- ✘ You generally **can't claim** guard dog expenses, unless:
 - your duties require you to use a guard dog
 - the dog is trained to be a guard dog from a young age
 - the dog is not treated like your pet or your family's pet.

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

If you're required to provide your own guard dog for a work-related purpose, you can claim a deduction for ongoing expenses such as food, veterinary expenses and registration costs.

- ✘ **You can't claim** a deduction if your employer provided the dog or reimbursed you for the costs.

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.

Licence, permit or card expenses



- ✔ **You can claim** renewal fees for a licence or ticket required to perform your employment duties in the security industry.
- ✘ **You can't claim** the initial cost of getting a licence or ticket in order to gain employment.

Other expenses



- ✔ **You can claim** the work-related portion of other expenses that relate to your employment, including:
 - tools and equipment, including repairs and insurance (such as a flashlight or a utility belt)
 - phone and internet costs with records showing your work-related use
 - union and professional association fees.
- ✘ **You can't claim** private expenses such as fitness, driver's licence, music subscriptions, childcare or fines.

