



Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS



If you're a teacher 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, attending parent-teacher interviews.
- ✔ **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 teacher to your second job as a tutor
 - to and from an alternate workplace for the same employer on the same day – for example, driving from your regular school to another school to moderate exam results.
- ✔ 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 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, sports clothing or business attire.
- ✓ **You can claim** the cost to buy, hire, repair or clean a compulsory uniform. The uniform must be explicitly required by a workplace agreement or policy.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Self-education and study expenses


- ✓ **You can claim** self-education and study expenses if your course relates directly to your employment as a teacher 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, a course in working with children with special learning needs.

- ✗ **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.

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.

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

- ✗ **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 that relate to your employment, including:
 - phone and internet costs, with records showing your work-related use
 - excursions, school trips and camps
 - first aid courses
 - seminars and conferences
 - teaching aids
 - technical or professional publications
 - union and professional association fees
 - personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray, if your job required close proximity with students.
- ✗ **You can't claim** private expenses such as:
 - gifts you purchased for students
 - meeting students' personal expenses – for example, paying for lunch, excursions or school books
 - 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.

