



Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS



If you're a media professional 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.
- ✓ 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, from your job with a newspaper to your second job as a TV presenter
 - to and from an alternate workplace for the same employer on the same day – for example, between two TV studios.
- ✗ **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.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to conduct an

interview. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

- ✗ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

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 business attire worn by office workers.

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.

Tools and equipment expenses



- ✓ **You can claim** the cost of tools and equipment you use for work, including repairs and insurance. For example, video camera or editing tools.

If a tool or item of work equipment cost:

- 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.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses that relate to your employment, including:

- union and professional association fees
- technical or professional publications
- buying or subscribing to a professional publication, newspaper, news service or magazine or pay TV if you can show
 - a direct connection between your specific work duties and the content
 - the content is specific to your employment and is not general in nature.
- phone and internet costs, with records showing your work-related use.

- ✗ **You can't claim** a deduction for your driver's licence, hairdressing, cosmetics, hair and skin care product expenses even though you may be expected to be well groomed at work.

- ✗ **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.



This is a general summary only.

For more information, go to ato.gov.au/mediaprofessional or speak to a registered tax professional.

