Australian Government
Australian Taxation Office

SIRAGUSA ACCOUNTANTS & ADVISERS

If you're an engineer 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 work outside normal business hours.
- 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 carry bulky tools or equipment for work, and 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 using a motor vehicle
    - there is no secure storage for the items at the workplace.
- **You can claim** the cost of using a car you own when you drive:
  - directly between separate jobs on the same day (but not if one of the places is your home) – for example, travelling from your main job as a mechanical engineer to your second job as a university lecturer
  - to and from an alternative workplace for the same employer on the same day – for example, travelling from your office to a job site
  - from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you claim your work-related car expenses using one of these methods, you can't claim any further deductions in the same tax return for the same car – for example petrol, servicing or insurance costs.

If your vehicle is designed to carry a load of one tonne or more, or 9 or more passengers, such as a ute or minibus, or you use a motorcycle or similar vehicle, you can't use the cents per kilometre method or the logbook method to calculate your claim.

You can claim the actual costs you incur for the work-related use of your vehicle.

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 protective. Protective clothing has protective features or functions that you wear to protect you from specific risks of injury or illness at work – for example, steel-capped boots, gloves or hi-vis vests.
- **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 an engineer 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 your income from your current employment.
- **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

- **You can claim** a deduction for running expenses you incur directly as a result of working from home. 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/engineer 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
  - costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
  - the decline in value of items provided to you by your employer – for example, a laptop or a phone
  - any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Meal and snack expenses

- **You can't claim** the cost of food, drink or snacks you consume during your shift (even if you work split shifts or unusual hours, or 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.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - parking fees and tolls you incur when driving your vehicle for work-related purposes
  - union and professional association fees
  - phone and internet costs, with records showing your work-related use
  - renewal fees for licences, regulatory permits, certificates or 'cards' that relate to your work (but you can't claim the cost of getting your initial licence to gain employment).
- **You can't claim** private expenses such as childcare, music subscriptions or gym fees.

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