Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

Clothing and laundry expenses

To claim a deduction for a work-related expense:

- You must have spent the money yourself and weren't reimbursed.
- The expense must directly relate to earning your income.
- You must have a record to prove it.

Clothing expenses (including footwear)

- **You can't claim** a deduction for clothing you wear to work, unless that clothing is in a specific category.
- **You can't claim** the cost of buying, hiring, repairing or cleaning conventional clothing you buy to wear for work, even if your employer says this is compulsory, or you only wear it when you are at work.

  'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, business attire worn by office workers, or jeans or drill shirts worn by tradespeople.
- **You can claim** the cost of buying, hiring, repairing or cleaning work clothing in these categories:
  - occupation-specific
  - protective
  - compulsory uniforms
  - non-compulsory uniforms registered on the Register of Approved Occupational Clothing.

Remember

- **You can't claim** a deduction if your employer pays for or reimburses you for expenses you incur for work clothing.

Occupation-specific

- **You can claim** a deduction for occupation-specific clothing that distinctively identifies you as a person associated with a particular occupation – for example, a judge's robe or chef's chequered pants. If the clothing may be worn by multiple professions, it is not considered occupation specific.

Protective

- **You can claim** a deduction for clothing you wear to protect you from real and likely risk of illness or injury from your work activities or your work environment.

  Clothing must have protective features or functions to be considered protective rather than conventional clothing. Protective clothing may include:
  - safety-coloured (hi-vis) vests
  - protective boots (i.e., steel-capped), boiler suits or aprons that protect ordinary clothing
  - fire-resistant clothing
  - clothing with a UPF sun protection rating
  - non-slip nurses' shoes.

There must be a link between your work-related activities, the risk presented by your environment, and the form and function of the clothing to reduce the risk. You can't claim a deduction for conventional clothes that don't have features or functions for protection against the risk of illness or injury at your work.

Compulsory uniform

- **You can claim** a deduction for a compulsory uniform. Your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy. A compulsory uniform must be sufficiently distinctive to your particular organisation so that a casual observer can clearly identify:
  - you as working for a particular employer
  - the products or services provided by your employer.

  Conventional clothing is not a compulsory uniform, even if your employer requires you to wear it, or you pin a name badge to it.

  Shoes, socks and stockings are generally not deductible. In limited circumstances, you can claim a deduction for shoes, socks and stockings if:
  - they are an essential part of a distinctive compulsory uniform
  - the characteristics (colour, style and type) are an integral and distinctive part of your uniform that your employer specifies in the uniform policy.

  This differentiates them from conventional clothing.

Non-compulsory uniform

- **You can't claim** a deduction for non-compulsory work uniforms unless your employer has registered the design on the Register of Approved Occupational Clothing. Check with your employer if you're unsure whether your uniform is registered.

  Single items of clothing, such as a shirt, can't be registered for these purposes.

Laundry and repairs

- **You can claim** a deduction for the cost of cleaning and repairing occupation-specific and protective clothing, and compulsory and non-compulsory uniforms.
- **You can't claim** a deduction if your employer launders your clothing or reimburses you for these expenses.

  A reasonable basis for calculating your laundry claim is either:
  - $1 per load if the load is made up of only work-related clothing
  - 50c per load if you mix personal items of clothing with work clothing.
- **You can claim** a deduction for the actual costs you incur to dry-clean and repair work clothing in these categories.

  If your laundry claim is $150 or less (not including dry-cleaning expenses), **you can claim** the expense and don't need receipts. You will need to be able to show how you calculated your claim.

  Exceptions to the record keeping rules are there to make things simpler – they do not allow you to claim an automatic deduction up to the specified amount where the money has not been spent.

Allowances

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not the amount of the allowance
- the allowance is assessable income that you must include on your tax return.

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

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