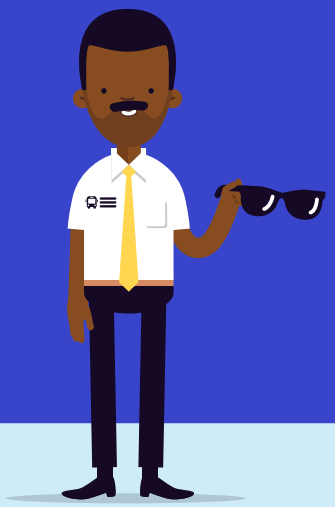
Australian Government
Australian Taxation Office

SIRAGUSA ACCOUNTANTS & ADVISERS

If you're a bus driver 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, work split shifts or have to work outside normal business hours.
- **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, finishing your morning bus shift and driving to your second job in administration
  - to and from an alternative workplace for the same employer on the same day – for example, travelling between different depots for the same company
  - from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

Travel expenses

- **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, driving a two-day bus tour group from Newcastle to Canberra where you are required to sleep away from your home overnight. Travel expenses can include meals, accommodation 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, black pants and collared shirts.

- **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it is considered:
  - protective – clothing which 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 or hi-vis vests
  - 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
  - non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Driver's licence

- **You can't claim** the cost of getting or renewing your driver's licence, even if it is a condition of your employment. This is a private expense.
- **You can't claim** the initial cost of getting a special licence or condition on your licence to get a job as a bus driver.
- **You can claim** the additional costs to renew a special licence or condition on your licence in order to perform your employment duties. For example, a heavy vehicle permit.

Compulsory assessments

- **You can claim** compulsory assessments and medical examinations you require to carry out your current employment duties. For example, working with children checks.
- **You can't claim** compulsory pre-employment assessments and medical examinations you take to get employment as a bus driver.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - sunglasses and sunscreen where your work exposes you to the effects of the sun for prolonged periods
  - overtime meals that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income
  - cleaning products for the bus, if you are required to keep the bus clean and the products are not supplied by your employer – for example, anti-bacterial products and window cleaner
  - diaries and logbooks – for example, to record student behaviour or damage to vehicles
  - phone and internet costs, with records showing your work-related use
  - union and professional association fees.
- **You can't claim** private expenses, such as music subscriptions, childcare, seat covers, 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.

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

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