Australian Government
Australian Taxation Office

SIRAGUSA ACCOUNTANTS & ADVISERS

If you're a community support worker or direct carer 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.

This information is for employee community support workers and direct carers, it doesn't apply to participants or nominated representatives under the National Disability Insurance Scheme.

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 – 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 (but not if one of the places is your home) – for example, from your first job as a personal care assistant to your second job as a disability support worker
- to and from an alternative workplace for the same employer on the same day – for example, directly between clients' homes or taking a client to an appointment
- 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 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 or 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, jeans, t-shirts, sneakers or business attire.
- **You can claim** the cost to buy, hire, repair or clean clothing if it is:
  - protective – clothing that has protective features and functions which you wear to protect you from specific risks of injury or illness at work. For example, non-slip nursing shoes
  - 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.

Meal and entertainment expenses

- **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.
- **You can claim** the cost of a meal you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income.
- **You can't claim** for the costs you incur for yourself or your client when taking them out – for example, paying for their coffee, lunch or ticket to attend a movie.

Self-education and study expenses

- **You can claim** self-education and study expenses if your course relates directly to your employment as a community support worker or direct carer and it:
  - maintains or improves the specific skills and knowledge you need for your current duties – for example, a Certificate IV in Ageing Support if you are employed as an aged care worker
  - results in or is likely to result in an increase in 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.

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
  - working from home expenses to fulfil your employment duties
  - personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray
  - union and professional association fees.
- **You can't claim** private expenses, such as:
  - fitness expenses – for example, gym fees
  - parking at your normal place of work or public transport, taxis or ride share expenses from home to work
  - flu shots and other vaccinations
  - pay TV, music subscriptions and streaming services.
- **You can't claim** a deduction if the expense was met or reimbursed by your employer.

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

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