Australian Government
Australian Taxation Office

SIRAGUSA ACCOUNTANTS & ADVISERS

If you're in the fitness or sporting industry 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 workplace or have to work outside normal business hours – for example, weekend or early morning shifts.
- **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, driving from a gym that you work at to your second job as an umpire
  - to and from an alternative workplace for the same employer on the same day – for example, between personal training venues or gyms
  - 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 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, active wear, tracksuits or sports shoes.

- **You can claim** the cost to buy, hire, repair or clean clothing if it is:
  - 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).

Fitness expenses

- **You can't claim** fitness expenses to maintain your fitness. This includes:
  - gym fees
  - the cost of a program specifically designed to manage weight
  - the cost of normal food substitutes or the costs of foods for special dietary purposes
  - the cost of vitamins, minerals, or sports supplements, such as protein shakes.

Self-education and study expenses

- **You can claim** self-education and study expenses if your course relates directly to your employment as a fitness or sporting industry employee 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 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. For example, you can't claim the cost of study to enable you to move from being a personal trainer to a physiotherapist.

Tools and equipment expenses

- **You can claim** the cost of:
  - tools or equipment you use for work, such as exercise equipment
  - insurance for your tools and equipment
  - cost of repairs to your tools and equipment.

  If the tool or equipment costs:
  - more than $300 – you claim a deduction for the cost over several 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.

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
  - union and professional association fees
  - sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors.
- **You can't claim** private expenses such as music subscriptions, childcare or fines.
- **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/fitnessindustry or speak to a registered tax professional.

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