SIRAGUSA ACCOUNTANTS & ADVISERS

Australian Government
Australian Taxation Office

If you're a flight attendant 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 outside normal business hours or work split shifts – 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, from your first job as a flight attendant to your second job as a trainer
  - to and from an alternative workplace for the same employer on the same day – for example, from a training venue to the airport
  - from home directly to an alternative workplace – for example, travelling from home to an airport that is not your usual base airport or sign-on point.

Travel expenses

- **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties. 'Overnight' can be taken to mean a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around seven hours or more) and would usually involve you taking up accommodation for that purpose. Travel expenses can include meals, accommodation, fares and incidental expenses that 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.
- **You can't claim** expenses for travelling between your home and your sign-on point.

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, plain black shoes. However, if your employer has a strictly-enforced uniform policy that stipulates the characteristics of shoes you must wear such as their colour, style and type, and the shoes are an integral part of your uniform, you may claim a deduction for the purchase of these shoes. For example, black leather court shoes with minimum and maximum requirements for heel height and circumference.
- **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
  - 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.

Meal and snack 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** a deduction for food and drink that you purchase when you are travelling away from your home overnight in the course of performing your employment duties (see Travel 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:
  - union and professional association fees
  - luggage and bags used for work-related purposes (if the luggage costs more than $300 **you can claim** the cost over several years (decline in value))
  - phone and internet costs, with records showing your work-related use
  - visa application fees when you are required to enter a country as part of your job
  - rehydrating moisturisers and rehydrating hair conditioners used to combat the abnormal drying of skin and hair when working in the pressurised environment of an aircraft.
- **You can't claim** private expenses such as:
  - music subscriptions
  - childcare
  - fines
  - grooming (including hairdressing expenses, cosmetics, hair styling products and general skin care products), even though you may be paid an allowance for grooming and be expected to be well groomed
  - flu shots and other vaccinations, even if you're required to have them for work
  - parking at your normal place of work, or public transport, taxi or ride-share expenses from home to work, even if you work split shifts or work unusual hours.
- **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/flight or speak to a registered tax professional.

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