SIRAGUSA ACCOUNTANTS & ADVISERS

Australian Government
Australian Taxation Office

If you're an office worker 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 or have to work outside normal business hours – for example, having to work late to speak to a colleague in a different time zone.
- **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 those places is your home) – for example, from your first job as a receptionist to your second job as a musician
  - to and from an alternative workplace for the same employer on the same day – for example, travelling from your regular office to a different office to attend a meeting
  - from home directly to an alternative workplace – for example, travelling from home to a training venue 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.

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, travelling interstate to attend a conference. Travel expenses can include meals, accommodation, fares 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, business attire.
- **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
  - 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.

Self-education and study expenses

- **You can claim** self-education and study expenses, including the cost of seminars, training and conferences, if your course relates directly to your employment as an office worker 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.

  For example, taking a Certificate III in Business Administration to maintain or improve the specific skills and knowledge you require as an office administrator.
- **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 for your Bachelor of Business if you're working as an office assistant.
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Working from home expenses

- **You can claim** a deduction for running expenses you incur directly as a result of working from home. You must:
  - use one of the methods set out by us to calculate your deduction
  - keep the correct records for the method you use.
- **You can't claim**:
  - coffee, tea, milk and other general household items, even if your employer provides these at work
  - costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
  - the decline in value of items provided to you by your employer – for example, a laptop or a phone
  - any items or expenses your employer pays for or reimburses you for, including setting up your home office.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - technical or professional publications
  - union and professional association fees.
- **You can't claim** private expenses such as prescription glasses or contact lenses, music subscriptions, childcare, fines, flu shots and 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/office or speak to a registered tax professional.

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