Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

If you're a pilot 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 you are on-call and are called in to work a shift.
- **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 pilot to your second job as a cadet trainer
  - to and from an alternative workplace for the same employer on the same day – for example, from the airport to the airline training centre
  - from home directly to an alternative workplace – for example, travelling from home to the airline training centre to attend a work-related training.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

Travel expenses

- **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties. 'Overnight' could include a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 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 usual sign-on point. For example, if you live in Melbourne and your usual sign-on point is Newcastle, you can't claim the travel, accommodation or meals when you travel between Melbourne and Newcastle.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show 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, clothing bought deliberately to look like a passenger when paxing and general business attire worn by pilots, such as plain black pants or 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. For example, your pilot uniform
  - non-compulsory uniforms that your employer has registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).

Meal and snack expenses

- **You can claim** a deduction for the cost of food, drinks, or snacks that you purchase when you are travelling away from home overnight (take your mandatory rest break) in the course of performing your employment duties (see Travel expenses).

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

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - aviation medical appointments and examinations required by the Civil Aviation Safety Authority
  - anti-glare glasses, if used to counter glare and protect against illness or injury
  - rehydrating moisturisers and rehydrating hair conditioners
  - the decline in value of luggage used for work purposes (if the luggage cost less than $300, the entire cost can be claimed)
  - union and professional association fees
  - visa applications and fees when you are required to enter a country as part of your job
  - renewing your pilot's licence (you can't claim the initial cost of getting it)
  - phone and internet costs, apportioned for private and work use.
- **You can't claim** private expenses such as:
  - gaming consoles or flight simulator games
  - watches, including chronograph watches
  - sunscreen (depending on the type of aircraft and the level of sun protection it has)
  - mobile phone holders for the aircraft
  - flu shots and other vaccinations
  - parking at or near a regular place of work or tolls you incur for trips between your home and work.
- **You can't claim** the cost of food, drinks, or snacks while performing your duties, if you don't travel away from your home overnight (take your mandatory rest break). This is the case even if you receive an allowance. For example, if you fly domestic routes during the day which allow you to return to your home at night.

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