Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

If you're a police officer 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, night or public holiday 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 police officer to your second job as a security guard
  - to and from an alternative workplace for the same employer on the same day – for example, travelling from the police station to a crime scene
  - from home directly to an alternative workplace – for example, travelling from home to work at a station other than your normal station for the day.
- In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must apply:
  - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently using a motor vehicle
  - there is no secure storage for the items at the workplace.

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)

- **You can claim** buying, hiring, repairing or cleaning 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
  - protective – items that have protective features and functions which you wear to protect you from specific risks of injury or illness at work.
- **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 or gym wear.

If you're working as an undercover police officer, you may be able to claim a deduction for the cost of conventional clothing you wore during a specific operation. The clothing must be directly related to your income-earning activities as a police officer. For example, clothing worn to pose as a member of a gang.

- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Phone, data and internet expenses

- **You can claim** phone, data and internet costs apportioned for private and work use, with records showing your work-related use.
- **You can't claim** phone, data and internet use where you only use your phone to communicate with your manager about your shifts or use the internet to check payslips, rosters or income statements.

Self-education and study expenses

- **You can claim** self-education and study expenses if your course relates directly to your employment as a police officer 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 for your Bachelor of Nursing if you're working as a police officer.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - union and professional association fees
  - technical or professional publications
- **You can't claim** private expenses such as:
  - haircuts, grooming, weight loss programs or supplies even though there may be specific regulations
  - attending social functions
  - fitness expenses (except if your role requires a level of fitness well above ordinary police standards, such as special operations)
  - flu shots and other vaccinations, even if you're required to have them for work.

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

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