Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

If you're a train driver 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, on the weekend.
- **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 job as a train driver to your second job as a safety instructor
  - to and from an alternative workplace for the same employer on the same day – for example, travelling between train stations or depots for your employer
  - from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.
- In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work and all of the following 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.

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, driving the train to a location interstate, resting in the barracks or

accommodation and then returning to your home depot the next shift. '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

- **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

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, standard jeans, drill shirts and plain pants.
- **You can claim** the cost to buy, hire, repair or clean clothing if it is:
  - protective – clothing with protective features and functions which you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots
  - 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.
- **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 and internet costs apportioned for private and work use, with records showing your work-related use.
- **You can't claim** phone 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.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income
  - protective equipment such as sunglasses
  - compulsory assessments and medical examinations you require to carry out your current employment duties.
- **You can't claim** for the cost of:
  - food and drinks, if you do not travel away from your home overnight in the course of performing your duties
  - items that you use to take your food or drink to work, or use at work, even when travelling overnight for work – for example, an esky
  - music subscriptions
  - childcare
  - gym fees
  - flu shots and vaccinations, even if you're required to have them for work
  - items you purchased where your employer reimbursed you for the cost or paid for the expense.

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

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