



How much can I claim?

You can only claim the amount used for self-education purposes. This may mean that you need to apportion your expenses to exclude private use. This is common for travel and depreciating assets (assets that lose value over time such as computers and printers).

For example, if a computer is used 50% of the time for study and 50% for private purposes, you can only claim half of the cost of the computer as a deduction.

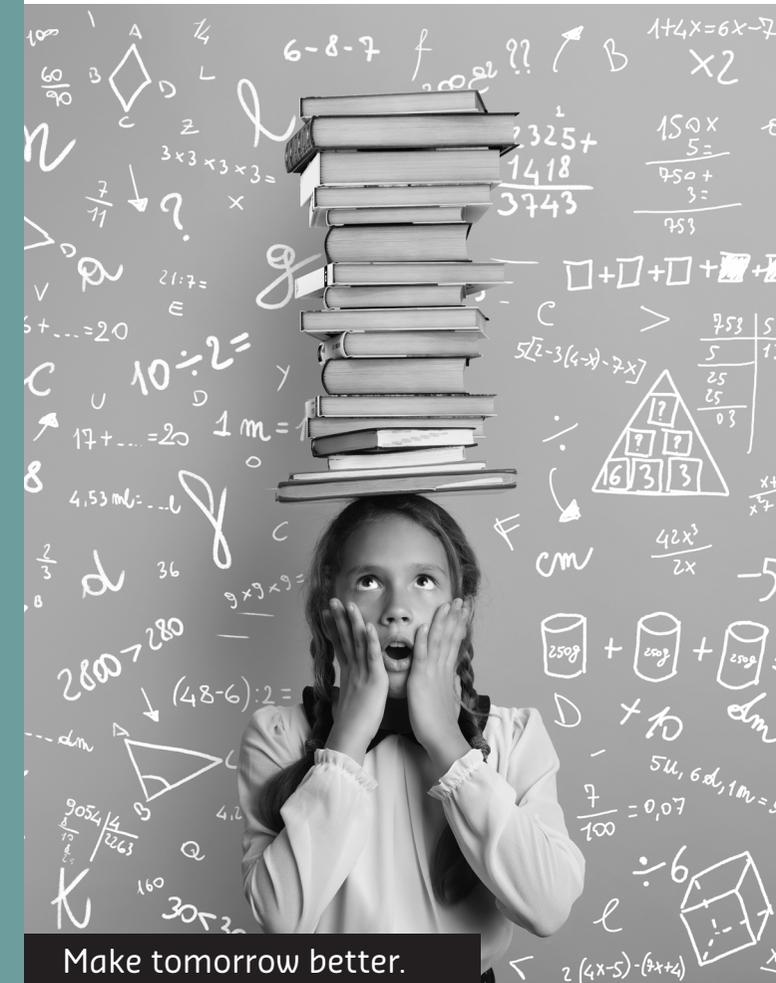
In certain circumstances, you may have to reduce your self-education expenses by up to \$250 to work out your deduction. This is common for self-education expenses where you are completing a prescribed course of education at an educational institution (e.g. Masters at University).

Useful ATO resources

- For more information visit: [visit ato.gov.au/selfeducation](http://ato.gov.au/selfeducation)
- The self-education expenses calculator (ato.gov.au/selfeducationcalc) can be used to get an estimate of your self-education deductions. It also provides information on your claim eligibility.
- The ATO app's myDeductions tool (ato.gov.au/myDeductions) can be used to record your self-education expenses. You can share your myDeductions records directly with your agent at tax time.

Curtin Tax Clinic Guide:

Self-education expenses



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When can I claim?

Generally, self-education expenses can be claimed if the self-education relates to your current work activities as an employee.

It must:

- maintain or improve the specific skills or knowledge you require in your current employment; or
- result in - or be likely to result in - an increase in your income from your current employment.

It must not:

- relate only in a general way to your current employment or profession; or
- enable you to get new employment in a new field/area - e.g. moving from employment as a nurse to employment as a doctor

What can I claim?



Office-related expenses

- computer consumables (e.g. printer cartridges)
- internet usage (excluding connection fees)
- phone calls
- home office running costs

✗ but not home office occupancy expenses (e.g. rent, mortgage interest, rates)



Fee-related expenses

- student services and amenities fees
- tuition fees, if paid directly by you

✗ but not if paid by employer/ someone else or where you were later reimbursed

- fees payable on some Higher Education Loan Program (HELP) loans

✗ but not the repayments itself



Travel-related expenses

- travel costs, including car expenses, between:
 - home to your place of education and back
 - work to your place of education and back

but not the cost of the last stage of your travel from:

- ✗
- home to your place of education, and then to work
 - work to your place of education, and then to your home

- Accommodation and meals if you travel away from home for a short period for study (e.g. to attend residential school)



Study-related expenses

- textbooks
- stationery
- postage
- trade/professional/academic journals

What records should I keep?

You need to keep records to substantiate your expenses. These may include receipts or other documents showing expenses such as:

- course fees, textbooks and stationery costs
- decline in value of, and repairs to, depreciating assets
- receipts, documents or diary entries for travel expenses