

Other claimable expenses

- Union fees
- Subscriptions or journals
- Professional fees
- Income protection insurance
- Renewal of licenses or tickets (e.g. gaming licence)
- Attending work-related seminars or conferences

Useful ATO resources

- For more information on claiming phone and internet expenses, see ato.gov.au/phoneandinternet
- For more information on claiming work from home expenses, see ato.gov.au/workingfromhome
- For more information on claiming clothing and laundry expenses, see ato.gov.au/clothingandlaundry
- The ATO app's myDeductions tool (ato.gov.au/myDeductions) can be used to record your work-related expenses. You can share your myDeductions records directly with your agent at tax time.

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Curtin Tax Clinic Guide:

Work-related expenses



Make tomorrow better.



When can I claim?

Generally, if you need to spend money to earn income, you can claim a deduction for the expense. Depending on the deduction this can be an immediate deduction or over time (i.e. depreciation).

To claim a deduction for a work-related expense:

- you must have spent the money yourself without being reimbursed;
- it must be directly related to earning your income; and
- you must have a record to prove it

Some common claimable work expenses include:

- home office expenses
- tools and equipment expenses
- clothing and uniform expenses

What can I claim?



Home office expenses

You can claim as a deduction the work-related percentage of your:

- phone or internet usage if you pay for them personally
- running expenses when working from home. These expenses are the cost of using equipment and utilities at your home for work (e.g. lighting, heating, furniture or equipment depreciation, printer paper/ink, stationery)

You cannot claim a deduction for occupancy expenses (e.g. rent, mortgage interest, property insurance, land taxes and rates)



Tools and equipment expenses

You can claim a deduction for tools or equipment you are:

- required to purchase for your job
- You cannot claim a deduction for tools or equipment:
- any private use of the equipment
 - if they have been supplied by your employer or another person



Clothing and uniform expenses

You can claim a deduction for the cost of buying and cleaning:

- occupation-specific clothing (e.g. chequered chef pants)
- protective clothing (e.g. steel-capped boots, hi-vis safety vests, aprons, sunscreen)
- unique, distinctive uniforms made specifically for your employer with their logo permanently attached

You cannot claim a deduction for the cost of purchasing or cleaning clothes that are:

- not specific to your occupation even if your employer says it is compulsory (e.g. suit)
- ordinary clothes (e.g. jeans, drill shirts, shorts, trousers, socks or closed shoes)

How much can I claim and what records do I need?

There are two ways to calculate your phone and internet expenses:

- you can claim up to \$50 with limited documentation, or you can calculate your actual phone and internet expenses

There are two ways to calculate your running expenses:

- you can claim a fixed rate of 52 cents-per-hour, or you can calculate your actual running expenses

You need to keep receipts, bills etc for home office expenses for a four-week representative period

If a tool or item of work equipment used for work:

- cost more than \$300 – a deduction is claimed over a number of years (i.e. depreciation)
- cost \$300 or less – an immediate deduction is claimed for the whole cost

You must keep receipts and be able to substantiate when the asset was first used for work-purposes as well as how business-use is calculated

If you receive an allowance from your employer for laundry expenses:

- you can only claim the amount actually spent and the allowance is assessable income

You must have written evidence, such as diary entries (to be kept for a representative period of at least one month) and receipts, for your laundry expenses if both of the following apply:

- the amount of your claim is greater than \$150.
- your total claim for work-related expenses exceeds \$300. If you do not need to provide written evidence for your laundry expenses, you may use a reasonable basis to work out your claim.