

## Industry Specific Checklist For

# Australian Defence Force



### To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.\*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

\* You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

## Car expenses



✓ **You can claim** a deduction when you:

- drive between separate jobs on the same day
- drive to and from an alternate workplace for the same employer on the same day – eg if you are required to travel from your normal Army base to another military base to attend a fitness assessment.

✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg a military exercise held over the weekend.

In limited circumstances **you can claim** the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:

- The tools or equipment were essential for you to perform your employment duties and you didn't carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

## Fitness expenses



✓ **You can only claim** the cost of fitness expenses if your job requires you to maintain a fitness well above the ADF general standard, eg if you are a physical training instructor with the Australian Special Forces.

✗ **You can't claim** a deduction for the cost of gym fees to maintain your personal fitness.

## Home office expenses



✓ **You can claim** a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

If you are required to purchase equipment for your work and it costs more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation).

If you keep a diary of your home office usage, you can calculate your claim quickly using the ATO's home office expenses calculator.

✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

## Self-education expenses



✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job or to the next likely promotion as planned by the ADF.

✗ **You can't claim** a deduction if your study or seminar is only related in a general way or is designed to help you get a new job, eg to enable you to move to a job outside of the ADF.

## Other common deductible work-related expenses



✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:

- technical or professional publications
- compulsory mess subscriptions
- union and professional association fees.

✗ **You can't claim** a deduction for the cost of:

- attending social functions, even though these may be compulsory
- haircuts, grooming, weight loss programs or supplies, even though the ADF has specific regulations.

