

## Industry Specific Checklist For

# Community support worker or direct carer



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 or that is private.

✎ This information is for employee community support workers and direct carers, it doesn't apply to participants or nominated representatives under the National Disability Insurance Scheme.

## Car expenses



- ✓ **You can claim** the cost of using a car you own when you drive:
    - between separate jobs on the same day – for example, from your first job as a personal care assistant to your second job as a disability support worker
    - to and from an alternate workplace for the same employer on the same day – for example, directly between clients' homes.
  - ✗ **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, weekend or early morning shifts.
- In limited circumstances you can claim the cost of trips between home and work where you had shifting places of employment (that is, you have no fixed place of work and you continually travel from one work site to another).
- If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use along with written evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and that those kilometres were work related.
- 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, and insurance costs.

## Clothing and laundry expenses (including footwear)



- ✗ **You can't claim** the cost of buying, hiring, repairing or cleaning conventional clothing you bought to wear for work. 'Conventional clothing' is everyday clothing worn by people – for example, jeans, t-shirts and sneakers worn by support workers and business attire worn by office workers.
- ✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it is considered:
  - protective – clothing you wear to protect yourself from specific risks of injury or illness at work and must have protective features or functions. For example, non-slip nursing shoes
  - compulsory uniforms – you must be explicitly required to wear it by a workplace agreement or policy, which is strictly and consistently enforced and is sufficiently distinctive to your organisation
  - non-compulsory uniforms that are registered with AusIndustry (check with your employer if you're not sure).
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

## Meal and entertainment expenses



- ✗ **You can't claim** for the cost of food, drink or snacks you consumed during your normal working hours, even if you receive an allowance. These are private expenses.
- ✓ **You can claim** the cost of a meal you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income.
- ✗ **You can't claim** for the costs you incur for yourself or your client when taking them out – for example, paying for their coffee, lunch or ticket to attend a movie.

## Self-education and study expenses



- ✓ **You can claim** self-education and study expenses if your course relates directly to your current employment as a community support worker or direct carer and it:
    - maintains or improves the specific 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.
- For example, expenses you incur to undertake a Certificate IV in Ageing Support to maintain or improve the specific skills and knowledge you require as an aged care worker would be deductible.
- ✗ **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 personal care assistant.

## Other expenses



- ✓ **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - phone and internet costs, with records showing your work-related usage
  - expenses you incur working from home that are not incidental (for example, you can't claim the cost of checking your roster or payslip)
  - logbooks, diaries and pens that you use for work
  - union and professional association fees
  - seminars, conferences and courses that directly relate to your work.
- ✗ **You can't claim** private expenses, such as:
  - fitness expenses, for example gym fees
  - parking at your normal place of work or public transport, taxis or ride share expenses from home to work, even if you work split shifts or unusual hours
  - personal grooming or hygiene products, even if you're required to stay overnight with a client (such as toothbrushes, shampoo or conditioner)
  - flu and other vaccinations, even if you're required to have them for work
  - pay tv, music subscriptions and streaming services.
- ✗ **You can't claim** a deduction if the expense was met or reimbursed by your employer.

