

Industry Specific Checklist For

Doctor, specialist or other medical professional,



- 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.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between two separate jobs on the same day – eg driving between house calls
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling to different hospitals or medical centres.
 - ✗ **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 when working on call.
- 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.

Clothing expenses



- ✓ You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg a compulsory doctor's uniform – or protective clothing that your employer requires you to wear – eg lab coats or surgical caps.
- ✗ You can't claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg a business suit.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight and don't attend your usual work location, eg travelling to a remote location to work at a clinic, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.
- ✗ You can't claim your travel expenses if you are undertaking private travel and add on a work-related component – eg while on holiday in Cairns, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg continuing professional development to maintain medical registrations.
- ✗ **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 – eg you can't claim the cost of study to enable you to move from being a paramedic to a pharmacist.
- ✗ If you undertake study where there are both work and private components – eg a cruise where continuing professional development sessions are offered – you need to apportion the expenses and only claim the work-related part.

Other common deductible work-related expenses



- ✓ Other expenses you can claim a deduction for include:
 - professional indemnity insurance
 - medical journal subscriptions and publications
 - AMA or other medical professional association membership fees
 - the work-related portion of phone expenses
 - medical equipment and insurance for that equipment.

