

Industry Specific Checklist For Flight Attendant,



- 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 use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

- 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.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight to perform your work duties. 'Overnight' can be taken to mean a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 hours or more), and would usually involve you taking up accommodation for that purpose.
- Travel expenses could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.
- ✗ **You can't claim** expenses for travelling between your home and the place of departure.

Meal expenses



- ✓ **You can claim** a deduction for meals when you travel away from home overnight for work.
- ✓ **You can claim** a deduction for the cost of overtime meals on those occasions where:
 - you worked overtime and took an overtime meal break, and
 - your employer paid you an overtime meal allowance under an industrial law, award or agreement.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg updating required first aid certification.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job – eg training to become an air traffic controller while you are employed as cabin crew.

Clothing and grooming 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.
- ✗ **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 – eg plain, black shoes. However, if your employer has a strictly-enforced uniform policy that stipulates the characteristics of shoes you must wear – eg, minimum and maximum requirements for heel height and circumference – you may claim a deduction for the purchase of these shoes.
- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even though you may be paid an allowance for grooming and be expected to be well groomed. All grooming products are private expenses.
- ✓ **You can claim** a deduction for the cost of rehydrating moisturisers and rehydrating hair conditioners used to combat the abnormal drying of skin and hair when working in the pressurised environment of an aircraft.

Other common deductible work-related expenses



Other expenses you can claim a deduction for include:

- luggage and bags used for work-related purposes
- the work-related portion of phone expenses if you have to make phone calls or send texts for work
- union and professional association fees
- professional publications
- visa application fees when you are required to enter a country as part of your job.

