

IT 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.

*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 – eg you work for two different employers
 - drive to and from an alternate workplace for the same employer on the same day – eg a computer repairer who travels to multiple call outs per day.
 - ✗ **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 travelling at night to reboot computer servers.
- In limited circumstances **you can claim** the cost of trips between home and work, where:
- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home)
 - 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.

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.
- ✗ **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 – eg learning new software required to perform your work duties.
- ✗ **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 you cannot claim a deduction if you are a computer sales person who is studying to be a software programmer.

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 clothing items you're required to wear which have a logo that is unique and distinctive to your employer.
- ✗ **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 black pants and a white shirt or a business suit.

Other common deductible work-related expenses



- ✓ Other expenses **you can claim** a deduction for include:
 - the work-related portion of phone and internet expenses if you have to make phone calls, send texts or use the internet for work.
 - tools and equipment you are required to purchase for work. If the tool or equipment:
 - > cost more than \$300 – you claim a deduction for the cost over a number of years (depreciation)
 - > cost \$300 or less – you can claim an immediate deduction for the whole cost
 - union and professional association fees.



This is a general summary only.
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