

# Meat Processing

## Worker



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

### Clothing expenses and laundry



- ✓ 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 also claim a deduction for protective clothing that your employer wants you to wear – for example, overalls, thermals, gloves and protective boots.
- ✓ You can claim your costs of laundering occupation-specific clothing or a distinctive uniform. If your employer buys, mends or cleans your clothing you can't claim a deduction.
- ✗ You can't claim a deduction for the cost of buying or cleaning plain clothing worn at work (eg standard jeans or shirts worn under protective coats), even if you only wear it to work and even if your employer tells you to wear it.

### Meals



- ✓ You can claim a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime.
- ✗ 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.

### Other expenses



- ✓ As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - union and professional association fees
  - phone and internet usage if your employer needs you to use your personal devices for work.
- ✗ You can't claim a deduction for Q fever vaccination, even if your employer requires you to be vaccinated.
- ✗ You can't claim a deduction for any expense if the cost was met or reimbursed by your employer.

### Car expenses



- ✓ You can claim a deduction for the cost of using your car when you drive:
  - between separate jobs on the same day (eg from your job as a meat processor to your second job with another employer)
  - to and from an alternate workplace for the same employer on the same day (eg between abattoirs or worksites).

✗ 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 – for example, weekend or early morning shifts.

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 can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

### Tools and equipment



- ✓ You can claim a deduction for the cost of tools and equipment you use for work, such as knives and sharpening stones. If you use the tools and equipment for work-related purposes as well as private purposes – for example, you use your knives at home as well as at work – you can only claim a deduction for your work-related use of the tools and equipment.

If a tool or item of work equipment cost:

- more than \$300 – you can claim a deduction for the cost over a number of years (decline in value)
- \$300 or less – you can claim an immediate deduction for the whole cost.

✗ You can't claim a deduction if the tools and equipment are supplied by your employer or another person.

- ✓ You can claim a deduction for the cost of repairing tools and equipment that you use for work. If the tools or equipment were also used for private purposes, you can't claim a deduction for the part of the repair cost that relates to your private use of the tools and equipment.