

# Miner

## Checklist



- 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 travel from a depot to a mine site.

- ✗ **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.

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.

### 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.

### Travel expenses



- ✓ **You can claim** 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 area, 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 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.

\* Circumstances may be different for FIFO workers.\*

### Clothing and laundry 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 – or the environment you work in – or protective clothing that your employer requires you to wear – eg steel-capped boots, high-vis vests, fire-resistant and sun-protection clothing.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.

### Other common deductible work-related expenses



Other expenses you can claim include:

- sunscreen and sunglasses if you're required to work outside
- the work-related portion of phone expenses if you have to make phone calls or send texts for work
- union fees
- renewing – not obtaining – machinery licences.

