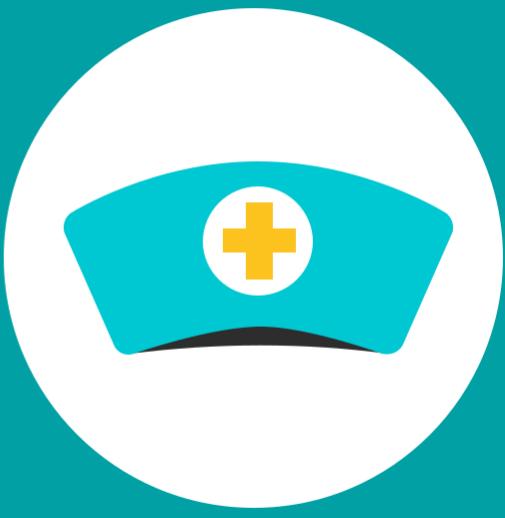


Nurse or Midwife

This is summary information for more details please visit our website or call us

DIA Taxation Tax Agent / CPA

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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 travelling from your job as a carer to a second job as a musician
- drive to and from an alternate workplace for the same employer on the same day – eg driving from your usual clinic to another clinic to work for the same employer.

✗ 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 public holiday shifts.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work – eg, a set of baby scales. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

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.

Phone and internet expenses



✓ You can claim phone and internet usage if your employer needs you to use your personal devices for work.

You can only claim the work-related portion of the use of your personal device.

✓ 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 protective clothing, eg non-slip nursing shoes or support stockings, that your employer requires you to wear.

✗ 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.

Clothing expenses



Self-education expenses



✓ You can claim a deduction for self-education expenses if your course relates directly to your current job, eg wound care course.

✗ 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 can't claim the cost of study to enable you to move from being a carer to being a registered nurse.

Other common deductible work-related expenses



✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:

- calculators
- union and professional association fees
- agency commissions and agency fees, and annual practising certificate fees
- technical or professional publications.

