



# Recruitment Consultant

- To claim a deduction for work-related expenses
- you must have spent the money yourself and weren't reimbursed
  - it must directly relate to earning your income
  - you must have a record to prove it.\*

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income or that is private.

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

## Car expenses



- ✓ **You can claim** the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, from your first job as a recruitment consultant to your second job as a career counsellor
  - to and from an alternate workplace for the same employer on the same day – for example, travelling from your usual workplace to attend a professional development workshop at a conference centre.
- ✗ **You can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or you are working from home. For example, trips between your home and your workplace are not deductible if you are working from home for convenience rather than at the office but have to drive into the office for a meeting and then back home to continue work.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use along with written evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and that those kilometres were work related.
- ✓ If you claim work-related car expenses using one of the above methods, **you can't claim** any further deductions in the same tax return for the same car, for example petrol, servicing, and insurance costs.

## Clothing and laundry expenses (including footwear)



- With a few exceptions, clothing can't be deducted as a work-related expense.
- ✗ **You can't claim** the cost of buying, hiring, repairing or cleaning conventional clothing you bought to wear for work. 'Conventional clothing' is everyday clothing worn by people – for example, business attire worn by office workers.
  - ✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it is considered:
    - a compulsory uniform – you must be explicitly required to wear it by a workplace agreement or policy, which is strictly and consistently enforced and is sufficiently distinctive to your organisation
    - a non-compulsory uniform that is registered with AusIndustry (check with your employer if you're not sure).

## Home office expenses



- ✓ **You can claim** the work-related portion of additional running expenses you incur when you work from home, so long as you meet the eligibility criteria and record-keeping requirements.
- ✗ **You can't claim:**
  - coffee, tea, milk and other general household items your employer may provide you at work
  - if your employer pays for or reimburses you for these expenses.Generally, employees also can't claim the cost of rates, mortgage interest, rent and insurance.

There are different ways to calculate home office expenses depending on your circumstances.

## Seminars, conferences and training courses



- ✓ **You can claim** for the cost of seminars, conferences and training courses that relate to your work as a recruitment consultant.

If there is a personal component to attending the seminar, conference or training course, then you may not be able to claim all of your expenses.
- ✗ **You can't claim** for the cost of a course if it is only related in a general way to your current employment or designed to help you get a new job. For example, you can't claim the cost of study to become an engineer.

## Travel expenses



- ✓ **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to attend a conference. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.
- ✗ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

## Other expenses



- ✓ **You can claim** the work-related portion of other expenses that relate to your employment including:
  - parking fees and tolls where you are undertaking work-related travel in your car
  - premium LinkedIn Subscription
  - phone and internet costs, with records showing your work-related usage
  - union and professional association fees.
- ✗ **You can't claim** private expenses such as:
  - the cost of entertainment or social functions – for example, business lunches, galas or networking evenings
  - parking at your normal place of work or public transport
  - taxis or ride share expenses from home to work, even if you work split shifts or unusual hours
  - medical or childcare fees
  - grooming expenses – hairdressing, cosmetics and skin care products.