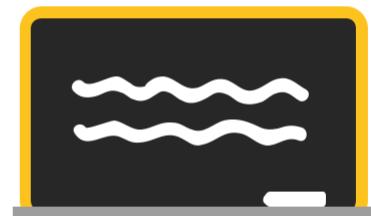


# Teacher

*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 teacher 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 school to another school to moderate exam results.

**✗ 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 parent-teacher interviews.

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.

## 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, or protective clothing 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 sports clothing.

**✓ You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg a course in working with children with special needs.

**✗ You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job, eg you can't claim the cost of study to enable you to move from being a teacher's aid to being a teacher.

## 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.

If you are required to purchase equipment for your work and it costs more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation).

**✗ You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

## 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:

- phone and internet usage
- excursions, school trips and camps
- first aid courses
- seminars and conferences
- protective equipment such as sunglasses, sunhats and sunscreen
- teaching aids
- technical or professional publications
- union and professional association fees.

**✗ You can't claim** a deduction for the cost of:

- gifts you purchased for students
- meeting students' personal expenses – for example, paying for lunch, excursions or school books.

