

Police Officer

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

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

- 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.

Car expenses



✓ You can claim a deduction when you:

- drive between separate jobs on the same day – eg travelling from your job as a police officer to a second job as a security guard
- drive to and from an alternate workplace for the same employer on the same day – eg travelling to a crime scene.

✗ 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 night or public holiday 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 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 mending or cleaning your police uniform.

✗ 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.

Phone and internet expenses



- ✓ You can claim** phone and internet usage if your employer needs you to use your own personal devices for work. You can only claim the work-related portion of the use of your personal device.

Self-education expenses



✓ You can claim a deduction for self-education expenses if your course relates directly to your current job – eg defensive driving 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 outside of the police force.

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:

- union and professional association fees
- technical or professional publications.

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

- haircuts, grooming, weight loss programs or supplies even though there may be specific regulations
- attending social functions
- fitness expenses except if

your role requires a level of fitness well above ordinary police standards, such as special operations.

