

# **WORK RELATED DEDUCTION CATEGORIES**

## **Work related car expenses**

- cents per kilometre method (up to 5,000 kms)
- log book method
- one-third of actual expenses method
- 12% of actual cost method

## **Work related travel expenses**

- Employee domestic travel with reasonable allowance
- Overseas travel with reasonable allowance
- Other work-related travel expenses (eg borrowed car)

## **Work related uniform and other clothing expenses**

- Protective clothing
- Occupation specific clothing
- Non-compulsory uniform
- Conventional clothing
- Laundry expenses (up to \$150 without receipts)
- Dry cleaning expenses
- Other claims such as mending/repairs, etc

## **Work related self-education expenses**

- Union fees
- Course fees
- Books, stationery
- Depreciation
- Seminars
- Travel
- Other

## **Other work related expenses**

- Home office expenses
- Computer and software
- Telephone/mobile phone
- Tools & equipment
- Subscriptions & union fees
- Journals/periodicals
- Depreciation
- Sun protection products
- Seminars & courses not at an educational institution
- Other work related expenses

## **Other types of deductions**

- Low value pool deduction
- Interest deductions
- Dividend deductions
- Gifts or donations
- Cost of managing tax affairs
- Australian film industry incentives
- Deductible amount of undeducted purchase price of a foreign pension or annuity
- Personal Superannuation contributions
- Deduction for project pool
- Forestry managed investment scheme deduction
- Other deductions

# INCOME

Salary or Wages  
Allowances  
Employer lump sum payments  
Employer Termination payments  
Australian Government allowances & payments ie; newstart, youth allowance and HELP (or Austudy)  
Australian Government pension and pensions & allowances  
Australian annuities and superannuation income streams  
Australian superannuation lump sum payments  
Attributed personal services income  
Interest  
Dividends  
Employee Share Schemes  
Distributions from partnerships and/or trusts  
Personal services income (PSI)  
Net income or loss from business  
Deferred non-commercial business losses  
Net farm management deposits or withdrawals  
Net capital gains  
Foreign entities  
Foreign source income (including foreign pensions) and foreign assets or property  
Rent  
Bonuses from a life insurance company or friendly society policy  
Forestry managed investment scheme income  
Other income

## TAX OFFSETS/REBATES

Dependant spouse (without dependent child or student), housekeeper or a child-housekeeper  
Senior Australian  
Pensioner  
Superannuation income stream  
Private Health Insurance  
Education Tax Refund  
Superannuation contributions on behalf of your spouse  
Remote Zone  
Net medical expenses over \$1500  
Maintain a parent, spouse's parent or invalid relative  
Landcare and water facility tax offset  
Mature age worker earning less than \$63,000  
Small business entity with an annual turnover of \$75,000 or less

Medicare Levy exemption or reduction  
Under the age of 18?  
Become an Australian tax resident during the year  
Cease to be an Australian tax resident during the year  
Make a non-deductible (non-concessional) personal super deduction  
Spouse during the year  
HECS?/HELP liability or a student supplement loan debt  
Pay tax within 14 days before the due date of the above liability  
Pay any child support?  
Details of dependent children

## DEDUCTIONS BY OCCUPATION

### FLIGHT ATTENDANTS

- Moisturiser creams & re-hydrating hair conditioner used when working in abnormally dry aircraft cabin conditions
- Make-up or hairdressing expenses are not allowed unless special circumstances apply
- The cost of luggage trolleys & decline in value of luggage
- Shoes & hosiery (when part of a work uniform)

### PILOTS

- Medical examination costs associated with the renewal of work related business licences
- The cost of luggage trolleys & decline in value of luggage
- Anti-glare glasses used while at work

### FLIGHT ENGINEERS

- Anti-glare glasses used while at work
- The cost of luggage trolleys

### GROUND ENGINEERS

- Wet weather gear to protect clothing from tarmac soiling

### AUSTRALIAN DEFENCE FORCE MEMBERS

- Specific fitness expenses in relation to job requirements
- Safety glasses or goggles used for work purposes
- Premiums that are paid in addition to the cost of a standard licence required for work purposes
- Compulsory mess subscriptions
- Extra Regimental Duties costs if the ERF forms part of you income earning activities
- Cost of additional or more sophisticated weapon related equipment, ammunition & cleaning equipments
- Decline in value of special characteristic watches & stopwatches

### BUILDING INDUSTRY EMPLOYEES

- Goggles, breathing masks, harnesses & helmets or hardhats
- Sunglasses, sunhats & sunscreen if required to work in the sun all or part of the day & these items are used for sun protection
- Wet weather gear worn only when using chemicals or high pressure hoses
- Parking fees, bridge & road tolls cost for travel between work sites
- Decline in value of building tools & equipment

### CLEANERS

- Safety glasses, goggles, gloves & breathing masks
- Wet weather gear or steel capped boots worn only when using chemicals or high pressure hoses
- Inclean" magazine or similar industry publications
- Cost of cleaning cloths, chemicals, equipment, et

### FACTORY WORKERS

- Safety glasses, goggles, gloves, hardhats, hearing protection & breathing masks
- Sunglasses, sunhats & sunscreen if required to work in the sun all or part of the day & these items are used for sun protection
- Wet weather gear or safety boots worn when using chemicals or high pressure hoses
- Decline in value of boning or filleting knives and other equipment purchased for work
- Thermal underwear if required to work in an extreme environment such as a chillers or freezers
- Fork lift licence & premiums that are paid in addition to the cost of a standard driver's licence required for work purposes

### HAIRDRESSERS

- Special hair dressing vests, aprons & protective shoes
- Decline in value of scissors, electric clippers, combs, curlers, razors supplied by the employee
- The cost of attending competitions, conferences, seminars, shows & training, including registration fees to attend a course organised by a hairdressing association
- Photographs prepared as part of an apprenticeship training

### **HOSPITALITY INDUSTRY EMPLOYEES**

- Traditional chef's uniform including checked pants, chef's shirt, chef's hat and a chef's white jacket
- Decline in value of chef knives & cooking equipment
- Gaming licence, the cost of renewing a special employee's licence
- Responsible serving of alcohol course, Responsible gaming course, Gaming & Keno updates, Australian Hotelier's Association conferences, etc

### **JOURNALISTS**

- Internet access for the 'time usage cost'
- Newspapers & magazines used for researching an article or topic
- Pay TV access payments - work related percentage
- Social functions where the taxpayer is required, as an employee journalist, to report on that particular social function

### **LAWYERS**

- Barrister's robes
- Decline in value of wigs worn in court
- The cost of renewing Annual Practising Certificate
- Supreme Court library fees paid on an annual basis
- Fares for public transport from the office to a client's office (including parking fees, bridge fees & road tolls)

### **NURSES**

- Traditional uniform consisting of a cap, white uniform dress, cardigan and special non-slip shoes worn by female nurses
- Laboratory costs, aprons, special non-slip shoes
- Commission payments to a nursing agency
- Renewal of Annual Practising Certificate
- Nurse's fob watch

### **PERFORMING ARTISTS**

- Commissions paid to theatrical agents
- Cost of attending coaching classes or lessons
- Specific fitness expenses required for work purposes
- Glasses & contact lenses
- Hairdressing (specific)
- Stage make-up and cleansing materials
- Photographic portfolios
- Audio tapes, video tapes & compact discs for work purposes
- Theatre & film tickets

### **POLICE OFFICERS**

- Additional ammunition, bulletproof jackets & vests or body armour, gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts, gun cleaning materials & other equipment used for work related or training activities
- Decline in value of additional and/or more sophisticated guns, diving equipment & equestrian related equipment
- Informant payments made during the course of duty
- Specific fitness expenses
- Safety glasses
- Physical training clothing unique and distinctive to the Police Department
- Premiums that are paid in addition to the cost of a standard driver's licence required for work purposes

### **REAL ESTATE EMPLOYEES**

- Cost of renewing Annual Certificate of Registration
- Advertising through newspapers, letterbox drops, signage & bunting, if taxpayer receives income from commission or from commission & retainer
- Newspapers containing property sections
- Property presentation and costs and referral expenses if income is received from commission or from commission & retainer

#### **SHOP ASSISTANTS**

- Repayments of shortfalls from the register that are reimbursed to the employer
- Special coats, dustcoats, overalls, aprons and protective safety boots
- Retailers Association education expenses for traineeships; chemist naturopathy course
- Industry magazines for shop assistants

#### **TEACHERS**

- Laboratory coats & aprons that protect from injury at work or protect everyday clothing from damage
- Stopwatches & repairs & batteries, eg for physical education teachers
- Excursions, school trips & camps if these trips have an educational benefit and are related to the curriculum or extracurricular activities of the school
- Teaching aids used for work purposes
- Bachelor of Education degree expenses

#### **TRUCK DRIVERS**

- Steel capped boots and overalls for protection from grease
- Premiums that are paid in addition to the cost of a standard licence required for work purposes
- Truck repairs, cleaning & spillages
- Parking fees, bridge & road tolls from work depot & a client's depot
- Decline in value of CB radio, portable refrigerator, and sleeping bag used in the truck