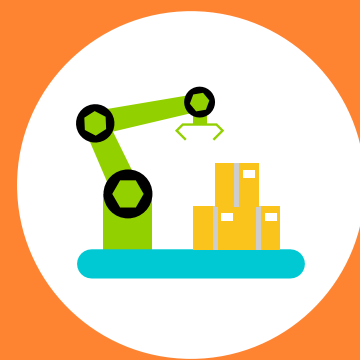


If you're a factory worker it pays to learn what you can claim



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 *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, driving from your job as a factory worker to your second job as a bar assistant
 - to and from an alternate workplace for the same employer on the same day – for example, driving from the warehouse to a job site.
- ✗ **You can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours – for example, weekend or early morning shifts.
In limited circumstances **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
 - the tools or equipment are bulky – this means that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
 - there is no secure storage for the items at the workplace.If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with 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 be able to show that those kilometres were work related.

Tools and equipment



- ✓ **You can claim:**
 - the tools and equipment you use for work, such as an air compressor, drill or hammer
 - tool insurance
 - the cost of repairs to your tools and equipment.
- ✓ If a tool or equipment costs:
 - more than \$300 – **you can claim** a deduction for the cost over a number of years (decline in value)
 - \$300 or less – **you can claim** an immediate deduction for the whole cost.
- ✗ **You can't claim** tools and equipment that are supplied by your employer or another person.
If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You will also need to apportion the cost of repairs between private and work-related use.

Clothing, footwear and laundry expenses



- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning uniforms that are unique and distinctive to your job – for example, a shirt with the corporate logo on it worn as a compulsory uniform.
- ✓ **You can claim** clothing and footwear you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk – for example, gloves and steel-cap boots.
- ✗ **You can't claim** the cost of buying or cleaning conventional clothing or plain uniforms worn at work, even if you only wear it to work and your employer tells you to wear it – for example, jeans, drill shirts or running shoes.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Meal expenses



- ✓ **You can claim** the cost of a meal that you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income.
- ✗ **You can't claim** the cost of food, drinks or snacks you consume during your normal working hours, even if you receive an allowance to cover the meal expense. This is a private expense.

Licences and certificates



- ✗ **You can't claim** the initial cost of getting a special licence, condition on your licence or certificate in order to gain employment.
- ✗ **You can't claim** the cost of obtaining or renewing your driver's licence, even if it is a condition of your employment. This is a private expense.
- ✓ **You can claim** the additional costs to renew a special licence, condition on your licence or certificate in order to perform your work duties. For example, if you need to have a heavy vehicle permit to get your job, you can't claim the initial cost of obtaining it, however you can claim the cost of renewing it during the period you are working.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - union and professional association fees
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - seminars, training and conferences
 - technical or professional publications.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer. You also can't claim private expenses, such as iPods, music subscriptions, childcare fees or clothes for your family.

This is a general summary only.
For more information, visit ato.gov.au/occupations
or speak to a registered tax professional.



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Australian Taxation Office