

If you're employed as a fire fighter

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.

Meal expenses



- ✓ If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of a meal that you buy and eat when you work overtime.
- ✗ **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. These are private expenses.

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 firefighting job to your second job as a first aid trainer
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from your station to a primary school to run a fire safety information session with students.
- ✗ **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 – 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 all of the following apply:

- the tools or equipment you carry 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 such 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.

Clothing and laundry expenses



- ✓ **You can claim** the cost of buying, hiring, repairing or cleaning (laundering or dry cleaning) your firefighting uniform.
- ✗ **You can't claim** clothing and laundry expenses if your employer supplies and launders the clothing, or reimburses you for the expenses.
- ✓ **You can claim** protective clothing that your employer wants you to wear to protect you from the risk of illness or injury and isn't supplied by them – for example, protective boots, goggles or helmets.
- ✗ **You can't claim** the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – for example, plain shirts or running shoes.

Travel expenses



- ✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, travelling to another city to fight a fire. Travel expenses can include meals, accommodation, transport and fares.
- ✗ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person. Receiving an allowance from your employer doesn't mean you can automatically claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - union and professional association fees
 - any additional costs you incur to obtain a special licence or condition on your licence in order to perform your duties – for example, a heavy vehicle permit.
- ✗ **You can't claim** the cost of:
 - fitness expenses, except if your role requires a level of fitness well above ordinary firefighting standards
 - the cost of obtaining or renewing your driver's licence, even if it is a condition of your employment
 - attending social networking or fundraising events
 - skin care products.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

This is a general summary only and doesn't apply to volunteer fire fighters. For more information, visit ato.gov.au/occupations or speak to a registered tax professional.



Australian Government
Australian Taxation Office