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# Agricultural workers – income and work-related deductions

Agricultural workers guide to income, allowances and claiming deductions for work-related expenses.

**Last updated** 3 June 2023

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Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Records you need to keep as evidence of your expenses and exceptions to keeping some records.

For a summary of common expenses, see [Agricultural workers deductions \(PDF, 448KB\)](#) .

## Adult industry workers – income and work-related deductions



Adult industry workers guide to income, allowances and claiming deductions for work-related expenses.

## Income and allowances



**Deductions for work expenses**



**Record keeping for work expenses**



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## Income and allowances



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## Deductions for work expenses



## Record keeping for work expenses



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# Income and allowances

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Income and allowance amounts you need to include in your tax return and amounts you don't include.

## Amounts you do and don't include

You must include all the income you receive during the income year as an employee in the adult industry in your tax return, this includes:

- salary and wages, including cash-in-hand cash tips or gratuities, and bonus payments
- allowances
- compensation and insurance payments – for example, payments made under an income protection insurance policy to replace salary and wages.

Don't include as income any [reimbursements](#) you receive.

Your income statement or a payment summary will show all your salary, wages and allowances for the income year.

# Allowances

You must include **allowances** your employer reports on your income statement or payment summary as income in your tax return. You can claim a deduction for work expenses you incur and pay for with the allowance.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, tools and equipment
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, attendance before commencement of employment
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement. Find out about declaring income and claiming deductions for [Allowances not on your income statement](#).

## Example: allowance for laundry expenses

Wanda serves drinks in an adult dance club. Wanda must wear a compulsory uniform when she is working. Her uniform is a t-shirt and a black skirt, both which have the club's name on them.

Wanda's employer gives her the uniform, but Wanda is responsible for laundering it.

Wanda receives a laundry allowance of \$4 per week for laundering her uniform. The allowance is shown on Wanda's income statement at the end of the income year.

Wanda must declare the allowance as income in her tax return.

Wanda can claim a deduction for the expenses she incurs to wash and iron her compulsory uniform.

## Allowances not on your income statement

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you are claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on work expenses, to claim a deduction you

- include the allowance as income in your tax return
- include a can claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you receive.

## Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

### Allowance types, reason for allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deductible (Yes or No)
<b>Compensation for an aspect of your work that is unpleasant, special</b>	Nude allowance, or Attendance before	No These allowances don't help you

<b>or dangerous, or for industry peculiarities</b>	commencement of employment	pay for deductible work-related expenses
<b>An amount for certain expenses</b>	Laundry allowance	Yes  If you incur deductible expenses
<b>An amount for special skills</b>	A first aid certificate	Yes  If you incur deductible expenses

#### **Example: allowance for working conditions**

Ricky is an employee dancer at an adult entertainment club. As Ricky appears nude or semi-nude, his employer pays him a nude allowance of \$25 per week.

The allowance is shown on Ricky's payment summary at the end of the income year.

Ricky must declare the allowance as income in his tax return.

Ricky can't claim a deduction. The allowance he receives compensates him for his special working conditions. The allowance doesn't cover any expenses Ricky might incur.

## **Reimbursements**

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a **reimbursement**.

A reimbursement isn't considered to be an allowance.

If your employer reimburses you for expenses you incur:

- you don't include the reimbursement as income in your tax return

- you can't claim a deduction for the expenses.

**Find out about adult industry workers':**

- [Deductions for work expenses](#)
- [Record keeping for work expenses](#)

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## Deductions for work expenses

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Deductions you can and can't claim for expenses you incur to earn your income or performing your work.

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money and you weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must have a record to prove it (usually a receipt).

If the expense was for both work and private purposes, you only claim a deduction for the work-related portion of the expense.

You can't claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim expenses as an adult industry worker:

- [Adult industry expenses A–F](#)
- [Adult industry expenses G–O](#)
- [Adult industry expenses P–S](#)
- [Adult industry expenses T–W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the **myDeductions** tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the [other languages' homepage](#).
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

**Adult industry expenses A–F**



**Adult industry expenses G–O**



**Adult industry expenses P–S**



**Adult industry expenses T–W**



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## Adult industry expenses A–F

**Last updated** 6 June 2023

Details on claiming adult industry worker expenses for:

- [Advertising](#)
- [Agency commissions and agency fees](#)
- [Audition expenses](#)
- [Car expenses](#)
- [Child care](#)
- [Clothing and uniform expenses \(including footwear\)](#)
- [Consumables](#)
- [Drivers licence](#)
- [Entertainment and social functions](#)
- [First aid courses](#)
- [Fitness expenses](#)

## Advertising

You can claim a deduction for the total cost of advertising your services in the adult industry.

## Agency commissions and agency fees

You can claim a deduction for commission payments you make to an agency.

You can't claim a deduction for the upfront costs of joining or using the services of an employment and recruitment agency or an agent to get work.

You can't claim a deduction if your employer pays the commission, upfront fees, joining fees or search fees to an agency.

### Example: agency commission

Zahra is an employee exotic dancer through an agency. She works one night at a club and is paid \$700. Zahra pays

commission of \$48 to the agency.

Zahra must declare \$700 as income in her tax return. Zahra can claim a deduction of \$48 for the commission she pays. She incurs the fees in the course of earning her wages.

## Audition expenses

You can't claim a deduction for the cost of preparing for or attending auditions. You incur these costs in the process to get work and not as an employee undertaking your employment activities.

## Car expenses

You can't claim **car expenses** as a deduction for the normal trips between your home and regular place of work, even if you:

- live a long way from your usual or regular workplace
- work outside normal business hours.

In limited circumstances, you can claim the cost of **trips between home and work** where you had shifting places of employment. That is, you have no fixed place of work and you continually travel from one work site to another before returning home.

You can claim a deduction for the cost of using a car you own, lease or hire (under a hire-purchase agreement) when you drive:

- directly between separate jobs on the same day – for example, travelling to a second job with another employer
- to and from an alternative workplace for the same employer on the same day – for example, if you travel from client to client
- from home directly to an alternative workplace – for example, travelling from home to a workplace that is not your regular work location.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method to work out your deduction.

If you use the logbook method, you need to keep a valid logbook to help you work out the percentage of work-related use along with

written evidence of your car expenses.

If you use the cents per kilometre method, you need to be able to show how you work out your work-related kilometres. You must be able to show that the kilometres travelled were work-related.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you are not required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

### Example: shifting workplace

Lara is an employee exotic dancer. At the start of each shift, she receives a list of clients and their addresses. Lara uses her own car to travel from home to each of the addresses on her list.

Lara can claim a deduction for the car expenses she incurs for the travel:

- from her home to the first client
- between the clients' addresses
- from the last client to her home.

Lara has shifting places of work. Her travel expenses from the time she leaves home to start her shift until she returns home at the end of her shift she incurs in earning her income.

### **Example: home to work travel**

Ben is an employee escort. Generally, Ben's appointments are organised in advance. During shifts when he has no appointment, he is on call. If a client calls his employer during a shift Ben doesn't have an appointment, they call him and let him know where and when he needs to meet the client. Ben only has an appointment to see one client per shift.

Ben can't claim a deduction for expenses he incurs in travelling from his home to his appointments. He does not incur the expenses in the course of earning his income, they are private.

Although Ben often attends different locations to carry out his duties, he doesn't have shifting workplaces. This is because Ben doesn't continually travel to different appointments before he returns home at the end of his shift.

## **Child care**

You can't claim a deduction for child care (including school holidays and before and after school care) when you're working. It's a private expense, and the expenses have no direct connection to earning your income.

## **Clothing and uniform expenses (including footwear)**

With a few exceptions, clothing can't be deducted as a work-related expense.

You can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work. 'Conventional clothing' is

everyday clothing worn by people regardless of their occupation – for example, jeans or business attire.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective** – clothing with protective features and functions you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or boiler suits that protect conventional clothing. Conventional clothes you wear at work are not protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks and closed shoes.
- **occupation specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
  - you as an employee working for a particular employer
  - the products or services your employer provides
- **a non-compulsory uniform** – clothing that your employer registers on the Register of Approved Occupational Clothing with AusIndustry.

You can't claim a deduction if your employer buys, repairs or replaces your clothing.

### **Example: occupation specific clothing**

Candice is an employee dancer at an adult entertainment bar. Her employer requires her to wear costumes that are not conventional in nature when she is working.

Candice can claim a deduction for the cost of buying and cleaning these items as they are occupation specific.

## Consumables

You can claim a deduction for consumable items you use solely for earning your income as an employee in the adult industry. This includes items such as condoms, lubricants, gels, oils and tissues.

## Drivers licence

You can't claim a deduction for the cost to get or renew your drivers licence, even if you must have it as a condition of employment. This is a private expense.

## Entertainment and social functions

You can't claim a deduction for the cost of any entertainment, fundraising or social functions. This applies even if they are compulsory, non-compulsory or you discuss work matters at the event. Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners
- attendance at sporting events as a spectator
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events do not have a direct connection to your employment activities.

You also can't claim the cost of travelling to and from functions.

## First aid courses

You can claim a deduction for the cost of first aid training courses if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

## Fitness expenses

You can't claim a deduction for fitness expenses, such as gym fees, gym clothes or equipment to maintain your personal fitness. This is the case even if you need to pass medical examinations and fitness tests to maintain your employment.

**For more adult industry worker expenses, see:**

- [Adult industry expenses G–O](#)
- [Adult industry expenses P–S](#)
- [Adult industry expenses T–W](#)

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## Adult industry expenses G–O

**Last updated** 6 June 2023

Details on claiming common adult industry worker expenses for:

- [Glasses, contact lenses and anti-glare glasses](#)
- [Grooming expenses](#)
- [Laundry and maintenance](#)
- [Massage expenses](#)
- [Meal and snack expenses](#)
- [Multimedia](#)
- [Newspapers and other news services, magazines and professional publications](#)
- [Overtime meal expenses](#)

## Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses, even if you need to wear them while working. These are private expenses.

## Grooming expenses

You can't claim a deduction for grooming expenses such as, hairdressing, cosmetics, hair and skin care products, even though:

- you may receive an allowance for grooming
- your employer expects you to be well groomed when at work.

You can claim a deduction for stage make-up and products you use for removing stage make-up.

Some brands of makeup sold in department stores are considered stage makeup, and some stage makeup stores sell makeup that isn't greasepaint based. In both cases, you can claim the costs of this makeup.

### Example: grooming expenses

Fiona is an exotic dancer. Fiona's employer expects her to be well groomed and to wear her make-up in a particular way.

When she is dancing, Fiona uses a lot of hair spray to keep her hair in place. Fiona wears stage foundation, powder and lipstick but uses general makeup products for everything else. She only uses the stage makeup for work.

To keep her hair in good condition and remove the build-up of hair spray, Fiona has a hair treatment at her hairdresser every week.

Fiona can claim a deduction for the cost of the stage makeup (foundation, powder and lipstick) she buys to wear on stage.

Fiona can't claim a deduction for her normal makeup or her hair treatments. These are private expenses.

## Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

- protective
- occupation-specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory and registered with AusIndustry or compulsory.

This also includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains work-related clothing from one of the categories above
- 50c per load if you mix personal items of clothing with work-related items.

You can claim the actual costs you incur for repairs and dry-cleaning expenses.

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records. However, you will still need to be able to show how you work out your claim. This isn't an automatic deduction.

### Example: laundry for compulsory uniform

Tom is a bartender at an adult entertainment club. His employer provides work shirts with the company logo which must be worn when he is at work. Tom must also wear smart black pants.

Tom can claim a deduction for the laundering of his work shirts as the logo makes them unique and distinctive to the organisation he works for. He can't claim the cost of the shirts as he didn't incur the expense.

Tom can't claim a deduction for buying or laundering of his work pants even though he only wears them to work. Black pants without a logo or other features are not unique and distinctive to

the organisation where he works. They are conventional items of clothing even though he only wears them to work.

Tom works for 50 weeks during the income year and washes his shirts twice a week in a mixed load with other clothes.

Tom calculates his laundry claim as follows:

$$2 \times 50 \text{ weeks} \times \$0.50 \text{ per load} = \$50$$

Tom can claim a deduction of \$50 for laundry expenses. As Tom's total deduction for laundry expenses is under \$150, he isn't required to keep written evidence of his laundry expenses. However, if asked, Tom will still be required to explain how he calculated his claim.

## Massage expenses

You can't claim a deduction for the cost of massage or other alternative therapies, these are private expenses.

## Meal and snack expenses

You can't claim a deduction for the cost of **food, drink or snacks** you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial award
- cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties ([travel expenses](#)).

### Example: no deduction for meal expenses

Billy works in an adult entertainment bar. During his shift, he gets a 30 minute meal break. During his break, Billy buys some fruit, almonds and large bottle of water to eat and drink while he is on his break and during the remainder of his shift.

Billy can't claim a deduction for the food and drink he buys. It is a private expense.

## Multimedia

You can claim a deduction for the work-related part of the cost of multimedia, if it's directly related to your current employment as an employee in the adult industry. For example, you download music files or tapes to use for rehearsals.

### Example: music downloaded for routine

Lucy is an employee exotic dancer. On each of her shifts, Lucy does several routines to different songs. Lucy's employer asks the dancers to provide the music for her routines so there is no mix up with them during the shift. Lucy pays to download each song and for the USB stick she saves them onto.

Lucy can claim a deduction for the cost of the songs she downloads and the USB stick she uses to save them onto.

## Newspapers and other news services, magazines and professional publications

The cost of newspapers, other news services and magazines are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, news service or magazine if you can show:

- a direct connection between your specific work duties and the content
- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim the portion related to your work-related use.

## Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is not shown as a separate allowance on your income statement.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

- up to reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you worked out your claim.

### Example: overtime meals with an allowance

Carl works at an adult entertainment bar. During the income year, Carl works overtime 10 times after completing his normal eight-hour shift. He receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. This is less than the reasonable amount. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$200. That is, 10 overtime shifts × \$20.

In his tax return, Carl includes the allowance as income and claims a deduction. He works out his deduction as:

$$\$15 \times 10 \text{ overtime shifts} = \$150.$$

That is the actual amount he spent on overtime meals multiplied by the number of overtime shifts.

As the amount Carl spends on his meals is less than the reasonable amount, Carl doesn't have to keep receipts. However, if asked, Carl will have to show that he spent the \$150 on overtime meals and how he worked out his claim

For more information, see *TD 2022/10 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022-23 income year?*

**For more adult industry worker expenses, see:**

- [Adult industry expenses A–F](#)
- [Adult industry expenses P–S](#)
- [Adult industry expenses T–W](#)

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## Adult industry expenses P–S

**Last updated** 6 June 2023

Details on claiming common adult industry worker expenses for:

- [Parking fees and tolls](#)
- [Phone, data and internet expenses](#)
- [Photographs](#)
- [Removal and relocation expenses](#)
- [Repairs to tools and equipment](#)
- [Self-education expenses](#)
- [Seminars, conferences and training courses](#)

### Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and work. These are a private expense.

You can claim a deduction for **parking fees and tolls** you incur on work-related trips.

### **Example: deduction for parking fees and tolls**

Marnie is an employee exotic dancer. At the start of each shift, Marnie is provided with a list of clients to visit and their addresses. Marnie uses her own car to travel from home to each of the clients on her list.

On some occasions, Marnie pays for parking near the venue the client has engages her to dance at. When travelling between her clients during her shift, Marnie also incurs tolls occasionally.

Marnie can claim a deduction for the parking fees and tolls she incurs when she is travelling between client visits on her shift.

### **Example: no deduction for parking fees**

Bob drives his own car to work each day and parks in the secure parking centre next to the adult entertainment club he works at.

Bob can't claim the cost of parking at his regular place of work.

## **Phone, data and internet expenses**

You can claim a deduction for phone, data and internet costs if you use your own phone or electronic devices for work purposes.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you don't need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because these are personal phone calls.

If all or part of your work-related phone, data and internet expenses are incurred as a result of **working from home** and you use the revised **fixed rate method** to claim your working from home deductions, you can't claim a separate deduction for these expenses.

For more information, see:

- **Mobile phone, mobile internet and other devices**
- **Home phone and internet expenses**

### **Example: calculating phone expenses**

Adele uses her mobile phone to contact her manager and clients while she is working. Adele is on a set plan of \$49 a month and never exceeds the plan cap.

She receives an itemised account from her phone provider each month that includes details of her individual phone calls.

At least once a year, Adele prints out her account and highlights her work-related phone calls. She makes notes on her account for the first month about who she is phoning for work. For example, her manager and her clients.

Out of the 300 phone calls she has made in a 4-week period, Adele works out that 150 (50%) of the individual phone expenses billed to her are for work and applies that percentage to her cap amount of \$49 a month.

Since Adele was only at work for 46 weeks of the year (10.6 months), she calculates her work-related mobile phone expense deduction as follows:

Total work calls ÷ total number of phone calls = work use  
percentage for phone calls  $150 \div 300 = 0.50$  (that is 50%)

Adele can claim 50% of the total bill of \$49 for each month for work purposes ( $\$49 \times 0.50 = \$24.50$ )

Adele's total expense for work-related phone calls is:

$$10.6 \text{ months} \times \$24.50 = \$259.70$$

### Example: work and private use

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Sylvanna uses her computer and personal internet account at home to access her work emails, client details and manage her appointments. Sylvanna uses her computer and the internet for work and private purposes.

Sylvanna's internet use diary showed 40% of the time she spent using the internet was for work-related activities and 60% was for private use. As her internet service provider charge for the year was \$1,200, she can claim:

$$\$1,200 \times 0.40 = \$480 \text{ as work-related internet use.}$$

If there was anyone else that accessed the internet connection, Sylvanna must reduce her claim to account for their use

## Photographs

You can claim a deduction for the cost of maintaining a photographic portfolio for publicity purposes. You can't claim a deduction for the initial cost of preparing the portfolio.

### Example: portfolio for work purposes

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Sunita is an employee of an escort agency. Sunita decides to update her photographic portfolio because others who have done so using a particular photographer, now have more appointments.

Sunita pays the photographer \$650 for a photo shoot and for a copy of the updated photos to include in her portfolio.

Sunita can claim a deduction of \$650 for the cost of updating her photographic portfolio.

## Removal and relocation expenses

You can't claim a deduction for the cost to transfer or relocate to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

## Repairs to tools and equipment

You can claim a deduction for repairs to [tools and equipment](#) you use for work. If you also use them for private purposes, you can only claim an amount for your work-related use.

## Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment as an employee in the adult industry and at the time of the expense it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction for a self-education expense if at the time you incur the expense, it:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment or profession
- enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as course or tuition fees, travel expenses (for example, attending a lecture interstate), transport costs, books and equipment. You will also be able to claim a deduction for the decline in value of any depreciating assets which cost more than \$300 that you use for your work-related study.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VETSL)
- Trade Support Loan Program (TSL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

### **Example: course related to current employment**

Dan produces and directs adult movies. He decides to enrol in an advanced diploma of screen and media (film and television). The course covers production techniques and processes, directing techniques and processing and advanced editing, post-production and visual effects.

Dan pays for his course fees, reference books and other materials.

Dan can claim a deduction for the self-education expenses he incurs. The course will maintain and improve the knowledge and skills he requires to do his job.

### **Example: course to change employment**

Allanah is a burlesque dancer. Due to some injuries and long working hours, Allanah no longer wants to be a full-time dancer. Allanah wants to become a lawyer so she is studying a Bachelor of Laws degree part-time.

Allanah can't claim a deduction for the cost of undertaking her law degree. The course will enable Allanah to change her

employment and it doesn't allow her to maintain or improve the knowledge she requires to be a burlesque dancer.

## **Seminars, conferences and training courses**

You can claim for the cost of **seminars, conferences and training courses** that relate to your work as an employee in the adult industry.

The costs you can claim includes fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course – for example you add a holiday of one week to a training course that runs for one week, then you can only claim the work-related portion.

### **Example: deductible conference expenses**

Gwyneth is an actor in the adult industry. Each year she pays the fee to attend an adult entertainment conference to maintain or increase the knowledge, capabilities or skills she needs to earn her income in her current employment.

Gwyneth can claim a deduction as she incurs the expense and her employer doesn't reimburse her.

### **Example: study to improve skills for a current**

## job

Carmel is an exotic dancer and attends dance classes to maintain her existing dance skills, and to learn new dance skills.

Carmel can claim a deduction for the cost of the classes. The lessons will maintain and improve the skills and knowledge she needs to perform her current duties.

**For more adult industry worker expenses, see:**

- [Adult industry expenses A–F](#)
- [Adult industry expenses G–O](#)
- [Adult industry expenses T–W](#)

QC 61560

# Adult industry expenses T–W

**Last updated** 6 June 2023

Details on claiming common adult industry worker expenses for:

- [Taxi, ride-share, public transport and car hire](#)
- [Tools and equipment](#)
- [Travel expenses](#)
- [Union and professional association fees](#)

## Taxi, ride-share, public transport and car hire

You can claim a deduction for transport costs if you travel in the course of performing your work. For example, taking a taxi from your regular workplace to another work location.

You can't claim a deduction for travel expenses between home and work, these are private expenses.

You can't claim a deduction if your employer reimburses you for these expenses.

## Tools and equipment

You can claim a deduction for tools and equipment if you use them to perform your duties as an employee in the adult industry. For example, fetish equipment, adult novelties and vibrators.

You can only claim a deduction for the work-related use of the item.

If the tool or equipment cost you \$300 or less, you can claim for the full amount in the year you buy it, if:

- you use it mainly for work purposes
- it's not part of a set that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value) if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of [repairs to tools and equipment](#) that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third party supplies for use.

### Example: cost of tools and equipment \$300 or less

Esther is a roaming performer at expos, festivals and parties. She buys unique props (\$150) and costumes (\$100) that she uses in her performances. Esther only uses these costumes and props at work.

Ester can claim an immediate deduction for the expenses she incurs for the equipment as:

- the equipment cost less than \$300 and doesn't form part of a set
- she requires the equipment to perform her work-related duties
- she only uses these items at work.

## Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel. For example, when you travel interstate to attend a work-related conference, seminar or training course.

You can't claim a deduction for travel expenses where you don't incur any expenses, because you either:

- sleep in accommodation your employer provides
- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you must be able to show:

- you were away overnight
- you spent the money
- the travel directly relates to earning your employment income
- how you work out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all the following apply:

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount
- you spent the whole amount on deductible accommodation, meal and incidental expenses, if applicable.

The Commissioner's reasonable amount is set each year. The amount is only used to determine whether an exception from keeping written evidence applies for the following expenses which are covered by a travel allowance:

- accommodation
- meals
- incidentals.

You don't need to keep written evidence such as receipts if both of the following apply:

- you received a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If your deduction is for more than the Commissioner's reasonable amount you need to keep written evidence for all your travel expenses, not just the amount over the Commissioners' reasonable amount.

Even if you're not required to keep written evidence such as receipts you must be able to explain your claim and show you spent the amounts.

### **Example: travel expenses before employment**

Brett travels from regional Victoria to Melbourne to audition for a role. He pays for his travel, accommodation and meals to attend the audition.

Brett can't claim a deduction as the expenses he incurs allow him to get a job.

## Example: less than reasonable amount incurred

Veronique is employee at a burlesque dance company to perform in the major capital cities in their latest production. Veronique's employer pays for all the airfares and accommodation expenses.

Veronique receives an allowance for meals and incidentals of \$375 per week while she is on tour. The total allowance of \$8,250 for the 22 weeks of the tour is shown on her income statement. Veronique spends less than the reasonable amount for meals and incidentals per day.

Veronique must declare the allowance as income in her tax return.

Veronique can claim a deduction for the amount she spent on meals and incidental expenses. She isn't required to get and keep receipts for the expenses because the amount she spent is less than the relevant reasonable amounts. However, if asked, she would be still required to show how she calculated her claim and that she had spent money on meals and incidentals.

Veronique can't claim a deduction for accommodation because her employer pays for it.

For more information, see *TD 2022/10 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022-23 income year?*

## Union and professional association fees

You can claim a deduction for union and professional association fees you pay. If your fees are deducted from your wages and your employer shows the deduction on your income statement, you can use that as evidence of the amount you pay.

**For more adult industry worker expenses, see:**

- [Adult industry expenses A-F](#)
- [Adult industry expenses G-O](#)
- [Adult industry expenses P-S](#)

# Record keeping for work expenses

**Last updated** 6 June 2023

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 344KB\)](#) .

Records are usually a receipt but can be another form of written evidence (such as an invoice). There are some **record keeping exceptions** which apply to:

- small expenses (\$10 or less)
- hard to get receipts
- keeping travel allowance expense records
- keeping overtime meal allowance records.

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

They must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims.

For information about records you need for work-related expenses, see:

- **Calculating your car expense deductions and keeping records**

- Keeping records of vehicle expenses
- Keeping travel expense records
- Keeping records for transport expenses
- Keeping records for clothing, laundry and dry-cleaning
- Keeping records for self-education expense
- Record keeping working from home expenses – fixed rate method
- Record keeping working from home expenses – actual cost method
- Keeping overtime meal allowance records
- Keeping records for mobile phone, mobile internet and other devices
- Keeping records for home phone and internet services
- Keeping records for tools and equipment
- Keeping records for computers, laptops and software

You can use the myDeductions tool in the ATO app to help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

**Find out about adult industry workers:**

- [Income and allowances](#)
- [Deductions for work expenses](#)

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## Income and allowances

**Last updated** 3 June 2023

Income and allowance amounts you need to include in your tax return and amounts you don't include.

## Amounts you do and don't include

You must include all the income you receive during the income year as an employee in the agricultural industry in your tax return, this includes:

- salary and wages, including cash or bonus payments
- other income, such as compensation or insurance payments – for example, payments made under an income protection insurance policy to replace your salary and wages
- allowances.

Don't include as income any [reimbursements](#) you receive.

Your income statement or a payment summary will show your salary, wages and allowances for the income year.

## Allowances

You must include all allowances your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, tools and equipment
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, handling pesticides
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement. Find out about declaring income and claiming deductions for [Allowances not on your income statement](#).

## Allowances not on your income statement

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

- include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you receive.

## Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

### Allowance types, reason for the allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous</b>	Handling pesticides Remote area allowance	No These allowances don't help you pay for deductible

<b>or industry peculiarities</b>		work-related expenses.
<b>An amount for certain expenses</b>	Tool and equipment allowance	Yes If you incur deductible expenses.
<b>An amount for special skills</b>	A first aid certificate	Yes If you incur deductible expenses.

### Example: allowance for dangerous working conditions

Mario is a farm hand on a produce farm. Mario's role requires him to spray weeds around the produce trees. Mario's employer pays him an allowance of \$1.35 per hour for the time he spends using pesticides.

At the end of the income year, Mario's employer shows the allowance on his income statement.

Mario must include the allowance as income in his tax return.

Mario can't claim a deduction because he doesn't incur any expenses. The allowance compensates Mario for an aspect of his work that is dangerous. It's not to help him pay for deductible work-related expenses.

### Example: allowance assessable, deduction allowed

Bronwyn is a farm manager. Her employer owns a farm on 50 acres of land. During the income year, Bronwyn uses her own car to transport herself and the other farm workers to other areas of the farm. Bronwyn's employer pays her 80 c per kilometre when she uses her car for work purposes.

At the end of the year, her income statement shows she receives an allowance of \$3,372 for using her car for work ( $4215 \text{ kms} \times \$0.80 = \$3,372$ ).

Bronwyn must include the car allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance received. Rather she must calculate the amount of the deduction based on the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she used her car to travel 4215 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the year is 78c per kilometre.

Bronwyn claims a deduction of \$3,287.70. Bronwyn calculates her deduction as  $320 \text{ kms} \times \$0.78 = \$3,287.70$ .

## Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a **reimbursement**.

A reimbursement isn't considered to be an allowance.

If your employer reimburses you for expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for them.

**Find out about agricultural workers':**


- [Deductions for work expenses](#)
- [Record keeping for work expenses](#)

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# Deductions for work expenses

**Last updated** 3 June 2023

Deductions you can and can't claim for expenses you incur to earn your income or performing your work.

For a summary of common expenses, see [Agricultural workers deductions \(PDF, 448KB\)](#) .

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money and you weren't reimbursed
2. The expense must directly relate to earning your income
3. You must have a **record** to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you only claim a deduction for the work-related portion of the expense.

You can't claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim as an agricultural worker:

- [Agriculture industry expenses A-F](#)
- [Agriculture industry expenses G-O](#)
- [Agriculture industry expenses P-S](#)
- [Agriculture industry expenses T-W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the **myDeductions** tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English to help people from non-English speaking backgrounds. A summary of common work-related expenses may be available in your language:

1. Select your language from the **other languages'** homepage.
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

**Agriculture industry expenses A–F**



**Agriculture industry expenses G–O**



**Agriculture industry expenses P–S**



**Agriculture industry expenses T–W**



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## Agriculture industry expenses A–F

**Last updated** 3 June 2023

Details on claiming agricultural worker expenses for:

- [All-terrain and utility vehicle expenses](#)

- [Award transport payments \(fares allowance\)](#)
- [Car expenses](#)
- [Child care](#)
- [Clothing and uniform expenses \(including footwear\)](#)
- [Drivers licence](#)
- [Fines and penalties](#)
- [Firearms and guns](#)
- [First aid courses](#)

## All-terrain and utility vehicle expenses

You can claim a deduction for the work-related use of an all-terrain vehicle (ATV) if you need to cover large distances that you can't get to by car. For example, you use a quad bike to check on livestock in a paddock that you can't get to by car.

You can claim a deduction for the:

- decline in value of the ATV, if you pay for the vehicle yourself
- running costs you incur, such as fuel, oil, repairs and maintenance.

You can't claim a deduction if your employer or a third party reimburses you for costs you incur.

If you use the ATV for work and personal purposes, you can only claim a deduction for your work-related use.

In your tax return, include the deduction at **Other work-related expenses**. To work out any decline in value use the Depreciation and capital allowances tool.

## Award transport payments (fares allowance)

You can claim a deduction for expenses covered by award transport payments, if the expenses are for work-related travel and you have actually spent the money.

You will need to be able to show how you work out your claim if we request this information. You don't need written evidence if your claim is less than the amount in the award as at 29 October 1986. If you're unsure of this amount, your union or employer can tell you.

Allowances you receive from your employer for transport or car expenses that are paid under an award must be included in your tax return. These allowances are assessable income.

## Car expenses

You can't claim a **car expenses** deduction for normal trips between your home and regular place of work, even if you:

- live a long way from your usual or regular workplace
- 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**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
  - because of the size and weight, they are awkward to transport
  - they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides reasonably secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another before returning home.

You can also claim a deduction for the cost of using a car you own, lease or hire (under a hire-purchase agreement) when you drive:

- directly between separate jobs on the same day – for example, travelling from your first job as a fruit picker directly to your second job to test soil for crop research
- to and from an alternative workplace for the same employer on the same day – for example, travelling between cane fields for your employer
- from home directly an alternate workplace – for example, travelling from home to a workplace which is not your regular work location.

You can't claim car expenses for a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can however claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method to calculate your deduction.

If you use the logbook method, you need to keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

If you use the cents per kilometre method, you need to be able to show how you work out your work-related kilometres. You must be able to show that the kilometres travelled were work-related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle

- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you are not required to keep a logbook, it is the easiest way to calculate your work-related use of your vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

### Example: no secure storage

Mike is an employee full-time fencer and travels to his employer's farms to fix fences. He has to carry bulky machinery and tools between his home and workplace each day to perform his duties. His tools include a powered post driver, shovel, hammer, tensioner and wire cutters.

Mike's employer has 7 properties. The main farm has storage but due to the distance between the properties and the fact that Mike does not always go to the main farm to work, it isn't practical for Mike to store the fencing tools at the main farm after each shift.

Mike can claim a deduction for the expenses he incurs to transport his tools and machinery from home to:

- the first farm he travels to each day
- between the farms during the day
- from the last farm he performs works at to his home at the end of each day.

### Example: from alternative workplace to home

Richard works as a dairy farmer for a large company in rural NSW. He has to attend a monthly meeting with distributors in Sydney. Richard uses his own car to travel to the meetings. Richard goes straight home after the meetings because they finish late.

Richard can claim the cost of travelling from his regular workplace in rural NSW to the meeting in Sydney, and then to his home. Richard keeps a record of his kilometres using the myDeductions tool in the ATO app. He uploads his records into his tax return at tax time.

## Child care

You can't claim a deduction for the cost of **child care** (including school holidays and before and after school care) when you're working. It's a private expense, and the expenses have no direct connection to earning your income.

## Clothing and uniform expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

You can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, jeans, drill shorts and shirts or business attire.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective** – clothing that has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or tear-proof pants. Conventional clothes you wear at work are not

regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks and closed shoes.

- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- a **compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
  - you as an employee working for a particular employer
  - the products or services your employer provides
- a **non-compulsory uniform** – clothing that your employer registers on the Register of Approved Occupational Clothing with AusIndustry.

You can't claim a deduction if your employer buys, repairs or replaces your clothing.

### Example: conventional clothing

Bob is an employee on a poultry farm. He wears jeans with t-shirts or long sleeve shirts at work as they're comfortable. While the jeans and shirts afford Bob some protection from the sun, they provide only limited protection from injury. The items are commonly worn as conventional clothing and aren't designed to protect the wearer or cope with the rigorous working conditions Bob experiences in his job.

Bob can't claim a deduction for the cost of buying or cleaning these items because they're private in nature.

After a couple of weeks on the farm, Bob notices he is getting sunburnt through his shirt. He buys some UPF 50 sun protection work shirts and starts wearing them to work.

Bob can claim a deduction for this expense as they are specifically designed to protect him from harm that he is exposed to whilst at work.

### Example: protective clothing

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Len is an employee shearer. He buys items specifically designed for shearers to protect them while working. The items consisted of jeans which repel lanolin, singlets with leather inserts at the point where sheep are held to protect against lanolin and grease; boots with special lacing and flaps to keep out wool clippings and shearers' moccasins which prevent slipping on greasy shearing shed floors.

Len can claim a deduction for the cost of his jeans, singlets, boots and moccasins because the items:

- protect Len from the harm he is exposed to as a shearer
- are paid for by Len and aren't reimbursed by his employer.

If, however, the items were ordinary everyday clothing such as normal jeans, a singlet and boots rather than protective clothing made specifically for shearers, he would not be able to claim a deduction.

## Drivers licence

You can't claim a deduction for the cost to get or renew your **drivers licence**, even if you must have it as a condition of employment. This is a private expense.

You can claim a deduction for additional costs you incur to get a special licence or condition on your licence to perform your work duties. For example, the cost you incur to get a heavy vehicle permit.

### Example: heavy vehicle permit

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Mick is an employee fruit picker on a rural farm. As part of his job, he requires a driver's licence and a heavy vehicle permit as he drives a truck to transport the fruit. It costs Mick \$50 to renew his drivers licence each year and \$75 to apply for the heavy vehicle permit.

Mick can't claim a deduction for the cost to renew his driver's licence (\$50) as it is a private expense.

Mick can claim the cost of the heavy vehicle permit (\$75) as it's an additional expense which directly relates to his employment duties.

## Fines and penalties

You can't claim a deduction for any **fin**es or **penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties. For example, a fine you receive for overloading your truck.

## Firearms and guns

Where there is a direct connection to your work duties as an agricultural worker, you can claim a deduction for the:

- decline in value of firearms and guns
- maintenance of firearms and guns
- cost of ammunition
- costs you incur to renew a gun licence.

For example, if you require a gun to control vermin on the farm you manage.

You can't claim a deduction if your employer pays for or reimburses you for these expenses.

### Example: gun license for work duties

Trent grew up in rural Victoria and has always enjoyed shooting, he regularly visits the shooting range.

Trent works part-time as an employee to help his uncle control vermin on his farm, particularly wild dogs that attack sheep at night. Trent provides his own firearms and equipment and his employer pays for the ammunition.

As Trent needs his gun licence for work purposes, he can claim the licence renewal costs. As Trent also uses his firearms for recreational purposes, he can only claim the work-related portion of the renewal expense.

Trent can't claim the ammunition as his employer provides this.

Trent buys a special scope for his gun that he uses to shoot the vermin. His employer does not reimburse him for the scope. The scope costs \$600. As it costs more than \$300, Trent can claim the decline in value of the scope over its effective life. As with the renewal of his gun licence, Trent can only claim a deduction for his work-related use of the special scope.

Trent can also claim the decline in value of his guns and related equipment, but he must apportion the amounts between private and work use. The guns and related equipment start to decline in value when he first uses them for private purposes, so if Trent has had the guns and equipment for longer than their effective life, he can't claim a deduction for their decline in value.

## First aid courses

You can claim a deduction for the cost of first aid training courses if you are both:

- a designated first aid person
- need to complete first aid training to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

**For more agricultural worker expenses, see:**

- [Agriculture industry expenses G–O](#)
- [Agriculture industry expenses P–S](#)
- [Agriculture industry expenses T–W](#)

# Agriculture industry expenses G–O

Last updated 3 June 2023

Details on claiming common agricultural worker expenses for:

- [Glasses, contact lenses and anti-glare glasses](#)
- [Hiring equipment](#)
- [Insurance of tools and equipment](#)
- [Laundry and maintenance](#)
- [Licences, permits and cards](#)
- [Meal and snack expenses](#)
- [Music streaming services, CDs, audio books or podcasts](#)
- [Newspapers and other news services, magazines and professional publications](#)
- [Overtime meal expenses](#)

## Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses, even if you need to wear them while working. These are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You can only claim a deduction for the work-related use of the item.

### Example: claiming sunglasses

Harold is a fruit picker in far north Queensland. He regularly works at more than one location each day and drives his employer's truck from job to job. He wears sunglasses to protect against the glare of the sun while driving the truck and picking

fruit. He also needs to wear prescription glasses while driving, for his short-sightedness.

He buys a pair of prescription sunglasses which counter the glare during day driving. He also buys a pair of untinted prescription glasses for night driving.

Harold can claim a deduction for the prescription sunglasses as they protect his eyes from the glare of the sun. He can't claim a deduction for the untinted prescription glasses. These are a private expense as they don't provide protection from illness or injury while he is working or from his working environment.

If Harold also uses his prescription sunglasses for private purposes, he will need to work out his deduction based on the amount of work use.

## Hiring equipment

You can claim the costs of hiring equipment that you use for carrying out your employment duties. However, if you also use the equipment you hire for private purposes, you can only claim a deduction for the work-related use.

## Insurance of tools and equipment

You can claim a deduction for the cost to insure your tools and equipment to the extent that you use them for work-related purposes.

## Laundry and maintenance

You can claim a deduction for the cost you incur to wash, dry and iron clothing you wear at work, if it's:

- protective (for example, a hi-vis jacket)
- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory and registered with AusIndustry or compulsory.

This also includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains clothing you wear at work which falls into one of the categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incurred for repairing and dry-cleaning expenses.

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records but you will still need to calculate and be able to show how you worked out your claim. This isn't an automatic deduction.

### **Example: laundry expenses not deductible**

Cassidy is an agronomist who studies sugar crops. Her employer requires her to wear a white business shirt and either a black dress, skirt or pants. She launders the clothing regularly to keep them in good condition.

As Cassidy's work clothes are plain everyday clothing items, she can't claim the cost of washing, ironing or drying these items even though she only wears them to work.

### **Example: uniform laundry expenses**

Sali works in dairy production where his employer requires him to wear a uniform they supply and heavy duty waterproof overalls. Sali can claim a deduction for cleaning his mandatory uniform.

He washes and dries the uniforms separately twice a week. As Sali works 48 weeks during the year his claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × number of weeks × reasonable cost per load

$$2 \times 48 \times \$1 = \$96$$

As his total claim for laundry expenses is under \$150 (\$96), Sali isn't required to keep evidence of his laundry expenses. However, if asked, he will be required to explain how he calculated his claim.

## Licences, permits and cards

You can't claim the cost of getting your initial licence, regulatory permit, cards or certificates to get a job. For example, a heavy vehicle permit, firearm or forklift licence.

You can claim a deduction for the additional costs you incur to renew these expenses to continue to perform your work duties. For example, if you need to have a forklift licence to get your job, you can't claim the initial cost to get it. However, you can claim the cost of renewing it during the period you are working.

### Example: heavy vehicle permit

Luke is an employee on a cattle farm and as part of his work duties transports cattle to the sales each week. Luke needs a driver's licence and a heavy vehicle permit to transport the cattle.

Luke paid for his heavy vehicle permit to secure his employment on the cattle farm. He can't claim a deduction for expenses incurred to obtain employment. However, he can claim the cost of maintaining his heavy vehicle permit as it is a requirement for his ongoing employment.

Luke can't claim a deduction to renew his driver's licence because it is a private expense.

## Meal and snack expenses

You can't claim for the cost of food, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial award
- cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties ([travel expenses](#))

## Music streaming services, CDs, audio books or podcasts

You can't claim a deduction for the cost of music streaming services, CDs, audio books, podcasts or devices that you use at work. Even if they're used to keep you motivated or occupied at work, these items aren't essential to earning your income. They are private expenses.

## Newspapers and other news services, magazines and professional publications

The cost of newspapers, other news services and magazines are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, news service or magazine if you can show:

- a direct connection between your specific work duties and the content
- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim the portion related to your work-related use.

### Example: magazine subscription deductible

Ian is employed as the manager of a poultry farm. He subscribes to a magazine called Australasian Poultry to keep up to date on what is happening in the industry. Ian pays \$39 per year for the magazine.

Ian can claim a deduction of \$39 for the magazine subscription.

## Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat when you work overtime, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is part of your salary and wages and not shown as a separate allowance on your income statement.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

- up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for your expenses.

In all cases, you need to be able to show you spent the money and how you calculated your claim.

### Example: overtime meal expenses

Ash, a tomato farmer, was required to work overtime on 10 occasions during harvest season. Ash was paid an overtime meal allowance of \$33.25 each time he worked overtime. This is equivalent to the reasonable rate set by the ATO.

Ash buys a takeaway meal costing \$18.00 and eats the meal during his overtime meal break each time. At the end of the income year his income statement shows he received \$332 in allowances which represents the 10 occasions of overtime × \$32.50.

Ash must include the allowance of \$332 as income in his tax return. Ash can claim a deduction of \$180 ( $18 \times 10 = \$180$ ) for

the meals he buys and eats on overtime. This is the amount he spent on his overtime meals.

Ash doesn't need to keep receipts for his overtime meal expenses because each overtime meal cost less than the Commissioner's reasonable amounts. However, if asked, Ash will need to be able to show how he calculated his claim and that he spent the money.

For more information, see *TD 2022/10 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022-23 income year?*

**For more agricultural worker expenses, see:**

- [Agriculture industry expenses A-F](#)
- [Agriculture industry expenses P-S](#)
- [Agriculture industry expenses T-W](#)

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## Agriculture industry expenses P–S

**Last updated** 3 June 2023

Details on claiming common agricultural worker expenses for:

- [Phone, data and internet expenses](#)
- [Protective items](#)
- [Removal and relocation expenses](#)
- [Repairs to tools and equipment](#)
- [Self-education expenses](#)
- [Seminars, conferences and training courses](#)
- [Sunglasses, sunhats and sunscreen](#)

### Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs if you use your own phone or electronic devices for work purposes.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you do not need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because they are personal phone calls.

For more information, see:

- **Mobile phone, mobile internet and other devices**
- **Home phone and internet expenses**

### **Example: calculating phone expenses**

George is an agricultural engineer who works with farmers to improve their farming equipment and designing dams. He uses his personal mobile phone for work purposes (mostly outgoing phone calls) when he is onsite. He's on a set mobile phone plan of \$49 each month and rarely exceeds the plan cap.

He receives an itemised account from his phone provider each month by email, which includes details of his individual phone calls.

George regularly prints his monthly phone accounts and for one month he highlights his work-related phone calls. He also makes notes on the highlighted itemised account about who he has phoned – for example, his manager, colleagues and clients.

Out of the 400 phone calls he had made in a 4 week-period, George works out that 228 (57%) of the individual phone call expenses billed to him are for work and applies that percentage

to his cap amount of \$49 a month. He works out his phone calls for work purposes as follows:

Total work phone calls ÷ total number of phone calls = work use percentage for phone calls:

$$228 \div 400 = 57\%$$

George can claim 57% of the total bill of \$49 for each month for work purposes:

$$\$49 \times 0.57 = \$27.93$$

Since George was only at work for 46 weeks of that year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$27.93 = \$296$$

### Example: work and private use

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Sylvette is a plant biologist who uses her computer and personal internet account at home to access her work emails and manage her appointments. Sylvette also uses her computer and the internet for private purposes.

Sylvette keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes. Sylvette's internet use diary showed 10% of the time she spent using the internet was for work-related activities and 90% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 10\% = \$120 \text{ as work-related internet use.}$$

If anyone else in Sylvette's household accesses the internet connection, Sylvette must reduce her claim to account for their use.

## Protective items

You can claim a deduction for the cost of **protective items** if you wear them to protect yourself from the real and likely risk of injury or illness that you are exposed to in your work environment, or while performing your work duties. To be considered protective, the item must provide a sufficient degree of protection against the risks of illness or injury you are exposed to in carrying out your work duties. Protective items can include safety glasses, helmets and breathing masks.

For example, a cattle farmer can claim a deduction for the cost of gloves and steel-capped boots.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

- supplies the protective items
- reimburses you for the cost you incur to buy protective items.

### **Example: protective items**

Fred is an employee assistant farmhand who works in hay production. He is required to wear safety glasses, a breathing mask and a safety visor on the farm. If he doesn't wear them, he is at risk of being injured. There is a clear connection between the need for these protective items and Fred's employment duties.

The protective items are provided by Fred's employer and if he was to buy his own equipment his employer would reimburse him for these costs.

Fred can't claim a deduction for the safety glasses, breathing mask and safety visor as he doesn't incur any costs or his costs are reimbursed.

## **Removal and relocation expenses**

You can't claim a deduction for the cost to **transfer or relocate** to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

## Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim an amount for your work-related use.

### Example: repair of work-related tool

John is an employee crop farm worker and uses a variety of tree pruning tools in his job.

One of his tools breaks and John is required to pay \$50 to repair it. John is not reimbursed for the repair costs and he only uses the tree pruner for work-related purposes.

John can claim a deduction for the costs he incurs to repair the tree pruner, as he:

- regularly uses this piece of equipment in his job as a crop farm worker
- was not reimbursed for the expense he incurred.

## Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment as an agricultural worker and at the time you incur the expense it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction for a self-education expense if at the time you incur the expense, it:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment
- enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as course or tuition fees, student and amenities fees, textbooks, academic journals and stationery expenses. You will also be able to claim a deduction for the decline in value of any depreciating assets which cost more than \$300 that you use for your work-related study.

You can't claim a deduction for the repayments you make on your study and training support loans. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VETSL)
- Trade Support Loan Program (TSL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

### **Example: self-education related to income-earning activities**

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Doug is studying biochemistry while working as a machinery operator for a cotton farm. He is offered a biochemist crop consultant role with the farm on an understanding that he will continue his studies.

Doug can't claim his study expenses while employed as a machinery operator. He can however, claim his study expenses from the point he was employed as a crop consultant.

### **Example: self-education resulting in increased income**

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Dan is currently working as an employee in livestock production. He wants to become a livestock production specialist as the pay rate is higher and there is a specialist job opportunity available with his current employer. Dan enrolls in a Diploma of Agriculture at his local university.

Dan can claim a deduction for the costs he incurs in completing his self-education course. This is because it will lead to an increase in income from his current employment.

### **Example: study not relevant to current duties**

Kaitlin is a shearer. She decides she would like to increase her knowledge about irrigation management and enrolls in an irrigation management course.

Kaitlin can't claim a deduction for her self-education expenses as the irrigation management course isn't relevant to her current employment as a shearer.

## **Seminars, conferences and training courses**

You can claim a deduction for the cost of seminars, conferences and training courses that relate to your work as an agricultural worker.

The costs you can claim include fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course, for example, you add a holiday of one week to a training course that runs for one week, then you can only claim the work-related portion.

### **Example: attending a conference**

Zachary is a plant propagation manager for a nursery. As a part of his role, Zachary is required to manage the preparation and planting of tissue cultures and cuttings for propagation. He attends the National Nursery & Garden Conference each year to learn about new propagation techniques, products and equipment that he can use in the nursery operation.

Zachary can claim a deduction for the cost he incurs attending the conference as he is maintaining or increasing the knowledge and skills he needs to earn his income in his current employment.

## **Sunglasses, sunhats and sunscreen**

You can claim a deduction for the work-related use of sunglasses, sunhats and sunscreen if you:

- must work outdoors in the sun for prolonged periods
- use these items to protect you from the real and likely risk of illness or injury while at work.

This includes prescription sunglasses and anti-glare glasses.

You can only claim a deduction for the work-related use of the products if you also wear them for private purposes.

### **Example: claiming sunglasses**

Hal is an employee fruit picker. He regularly works at more than one location each day and drives his employer's truck from job to job. Hal buys a broad brimmed hat, SPF 50 sunscreen and sunglasses to protect himself from the sun while he is picking fruit in the orchards. He also wears the sunglasses when he is driving the truck to protect his eyes from the glare of the sun. Hal

only wears his hat and sunscreen while he is working but he wears his sunglasses on the weekend as well.

Hal can claim a deduction for the cost of the broad brimmed hat he purchased and the sunscreen that he buys during the income year. These items protect Hal from the risk of illness while he is carrying out his work duties.

Hal can also claim a deduction for the sunglasses he buys because they protect his eyes from the glare of the sun while he is working and driving.

As Hal also uses his sunglasses for private purposes, he will have to apportion his deduction to account for his private use.

**For more agricultural worker expenses, see:**

- [Agriculture industry expenses A–F](#)
- [Agriculture industry expenses G–O](#)
- [Agriculture industry expenses T–W](#)

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## Agriculture industry expenses T–W

**Last updated** 3 June 2023

Details on claiming common agricultural worker expenses for:

- [Tools and equipment](#)
- [Travel expenses](#)
- [Union and professional association fees](#)
- [Working animals](#)

### Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as an agricultural worker. For example, a chainsaw or fencing tools.

You can only claim a deduction for the work-related use of the item.

If the tool or equipment cost you \$300 or less, you can claim an immediate deduction in the year you buy it, if:

- you use it mainly for work purposes (more than 50% of the time)
- it's not part of a set that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value) if the tool or equipment:

- cost more than \$300
- the item is part of a set that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of [repairs to tools and equipment](#) and [insurance of tools and equipment](#) that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third party supplies for use.

### **Example: decline in value (no immediate deduction)**

Luke is a fencer and needs a new set of 16 spanners for work. He couldn't afford the full cost of \$330, so he bought them all individually through the income year.

Although they only cost \$22 each, Luke can't claim an immediate deduction for the spanners. This is because they are part of a set he bought in the income year that cost more than \$300. Luke can claim a deduction for the decline in value of the spanner set, which in the end cost him \$352.

If in the following year, Luke breaks one of the spanners and has to buy a replacement, he can claim an immediate deduction for the replacement. The replacement spanner won't be part of a set Luke bought in that income year that cost more than \$300.

### Example: decline in value over effective life

Tal purchases a ride on mower on 5 September for \$1,500 and only uses it for work purposes.

He visits our website and looks up our ruling on the effective life of depreciating assets. The ruling says the effective life of ride on mowers is 5 years.

He works out the deduction for decline in value of his ride on mower using the prime cost method:

$$\text{Asset cost} \times (\text{days held} \div 365) \times (100\% \div 5 \text{ years})$$

If Tal had used the ride on mower for private purposes as well, he would have to multiply the amount calculated using the formula above by the work-related use percentage.

Tal works out that he held the ride on mower for 300 days and calculates his deduction for decline in value as:

$$\$1,500 \times (300 \div 365) \times (100\% \div 5) = \$247$$

Tal can claim a deduction of \$247 for the decline in value of his ride on mower in the year that he buys it. Using the same method, he will also be able to claim \$300 per year in the following 4 years and \$53 in the final (sixth) year.

## Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to your travel (incidentals). For example, during the mustering season when travelling for days in remote or isolated areas of Australia or carting cattle long distances between farms.

You can't claim a deduction for travel expenses where you don't incur any expenses, because:

- you slept in accommodation your employer provides
- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

You also can't claim a deduction if you:

- are not required to sleep away from your home overnight in the course of performing your employment duties – for example, if you drive interstate for work and return home the same day
- you choose to sleep near your workplace rather than returning home, for example you rent accommodation near your workplace and stay there because you live a long way from where you work.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases you must be able to show:

- you were away overnight
- you have spent the money
- the travel directly relates to earning your employment income
- how you worked out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all of the following apply:

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount
- you spent the whole allowance on deductible accommodation, meal and incidental expenses, if applicable.

The Commissioner's reasonable amount is set each year. The amount is used to determine whether an exception from keeping written evidence applies for the following expenses which are covered by a travel allowance:

- accommodation

- meals
- incidentals.

You don't need to keep written evidence such as receipts if both of the following apply:

- you receive a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you're not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts.

### **Example: remote and isolated areas travel expenses**

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Dani is a ringer and works on a goat farm in outback Australia. Twice a year she goes on muster in rugged gorge country to round up the goats for health checks, treatments and branding.

The muster usually takes between 5 and 7 days. While she is away, Dani sleeps in a tent as there is no accommodation available in these remote areas. Dani buys her tent and sleeping equipment herself and only uses them when on muster when she is required to sleep away from home. Dani can claim a deduction for tent and equipment.

If the tent cost more than \$300, Dani can only claim a deduction for the decline in value of the asset.

### **Example: reasonable allowance amount**

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Antoni travels from Adelaide to Mt Gambier for a job. He was away from home for 5 nights and his employer pays him a travel allowance of \$110 per night for accommodation, meals and incidentals. The allowance isn't shown on his income statement.

The travel allowance amount paid to Antoni is less than the reasonable allowance amount and he spends all of the travel allowance on his travel expenses.

Antoni doesn't include his allowance on his tax return because:

- it's not shown on his income statement
- it's less than the reasonable allowance amount
- he spends it all to cover his travel expenses.

This means Antoni can't claim a deduction for his expenses in his tax return.

For more information, see *TD 2022/10 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022-23 income year?*

## Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement as evidence of the amount you pay if it's shown on there.

## Working animals

You can claim a deduction for the costs associated with a working dog or horse, if the following criteria are met:

- you use the animal in carrying out your work duties – for example, your duties require you to herd cattle or livestock and the animal assists you in doing this
- it is a requirement of your employment that you provide your own animal
- you train the animal for their role from a young age and don't treat them like pets – for example, a cattle dog puppy is trained to herd cattle or livestock.

Costs you incur can include food, vet bills and miscellaneous items like the decline in value of a saddle.

You can't claim for the initial cost of buying the animal as this is a capital expense. However, you can claim a deduction for the decline in value of the working animal.

You can't claim a deduction if your employer provides the animal, pays for the animal's expenses or reimburses you for the expenses.

**For more agricultural worker expenses, see:**

- [Agriculture industry expenses A–F](#)
- [Agriculture industry expenses G–O](#)
- [Agriculture industry expenses P–S](#)

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## Record keeping for work expenses

**Last updated** 3 June 2023

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 344KB\)](#) .

Records are usually a receipt but can be another form of written evidence (such as an invoice). There are some record keeping exceptions which apply to:

- small expenses (\$10 or less)
- hard to get receipts
- keeping travel allowance expense records
- keeping overtime meal allowance records.

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset

- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

Your records must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims.

For information about records you need for work-related expenses, see:

- Calculating your car expense deductions and keeping records
- Keeping records of vehicle expenses
- Keeping travel expense records
- Keeping records for transport expenses
- Keeping records for clothing, laundry and dry-cleaning
- Keeping records for self-education expense
- Record keeping working from home expenses – fixed rate method
- Record keeping working from home expenses – actual cost method
- Keeping overtime meal allowance records
- Keeping records for mobile phone, mobile internet and other devices
- Keeping records for home phone and internet services
- Keeping records for tools and equipment
- Keeping records for computers, laptops and software

You can use the myDeductions tool in the ATO app to help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

**Find out about agricultural workers':**

- [Income and allowances](#)
- [Deductions for work expenses](#)

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## Long Content Child Page Type

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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