

If you're a bus driver it pays to learn what you can claim



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

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

Car expenses



- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, finishing your morning bus shift and driving directly to your second job in administration
 - to and from an alternate workplace for the same employer on the same day – for example, travelling between different depots for the same company.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

- ✗ **You can't claim** the cost of trips between your home and work, even if you:
 - live a long way from your usual workplace
 - have to work outside normal business hours
 - work split shifts – for example, driving between home and work during your split shift when you drive the school route.

Driver's licence



- ✗ **You can't claim** the cost of obtaining or renewing your driver's licence, even if it is a condition of your employment. This is a private expense.
- ✗ **You can't claim** the initial cost of getting a special licence or condition on your licence to obtain a job as a bus driver.
- ✓ **You can claim** the additional costs to renew a special licence or condition on your licence in order to perform your employment duties – for example, a heavy vehicle permit.

Travel expenses



- ✓ **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, driving a two-day bus tour group from Newcastle to Canberra where you are required to sleep away from your home overnight. This could include expenses for meals, accommodation, fares and incidentals.
- ✗ **You can't claim** a deduction for travel expenses if your employer or another person has paid for the expenses or reimbursed you. Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. You still need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

Clothing and laundry expenses



- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive to your job. You can also claim protective clothing and footwear that protect you from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out – for example, sunglasses and steel-capped boots.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.
- ✗ **You can't claim** the cost of buying, cleaning or repairing plain clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, plain jeans or black trousers.

Medical and compulsory assessments



- ✓ **You can claim** the cost of compulsory checks and medical assessments required to maintain your employment – for example, working with children checks.
- ✗ **You can't claim** the cost of compulsory checks and assessments to get a job as a bus driver, even if they are condition of your employment. For example, you can't claim a pre-employment medical examination.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if it's directly related to your current employment as a bus driver and it:
 - maintains or improves the specific skills or knowledge you need
 - results in or is likely to result in an increase in income from your current employment.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if it relates to your employment, including:
 - overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income.
 - cleaning products for the bus, if you are required to keep the bus clean and the products are not supplied by your employer – for example, anti-bacterial products and window cleaner
 - diaries and logbooks – for example, to record student behaviour or damage to vehicles
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - union and professional association fees.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer. You also can't claim private expenses, such as music subscriptions, childcare or seat covers.

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



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