

If you're a train 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** a deduction when you:
 - drive between separate jobs on the same day – eg from your job as a train driver to your second job
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling between stations or depots.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.

In limited circumstances **you can claim** the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:

- The tools or equipment were essential for you to perform your employment duties and you didn't carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning items of a compulsory, distinctive uniform. You can also claim a deduction for protective clothing that your employer wants you to wear – eg steel-capped boots.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.
- ✗ **You can't claim** a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example driving the train to another town, resting in the barracks or accommodation and then returning home the next shift. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.
- ✗ **You cannot automatically claim** the Commissioner's reasonable amounts for accommodation, meals and incidentals. You can only claim the amount you spent, and you must be able to show how you worked out your claim – for example, you kept a diary showing the times you were away and how many meals you ate and where.
- ✗ **You can't claim** accommodation expenses if your employer provides you with accommodation.

Phone and internet expenses



- ✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work. You can only claim the work-related portion of the use of your personal device.

Other expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - overtime meal expenses when you are paid an overtime meal allowance under an industrial law, award or agreement and you purchase and consume a meal during your overtime
 - protective equipment such as sunglasses and ear plugs
 - union fees.
- ✗ **You can't claim** for the cost of your daily food, drinks and items that relate to the storage and consumption of food as this is generally a private expense.



This is a general summary only. For more information, go to ato.gov.au/occupations



Australian Government
Australian Taxation Office