

If you're an apprentice 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 for the cost of travel while performing your duties. This includes travel between different work locations, including for different employers.

Normal trips between home and work are private in nature and can't be claimed. This applies even if you:

- live a long way from your usual workplace, or
- have to work outside normal business hours (eg weekend shifts).

In limited circumstances **you can claim** the cost of trips between home and work, where:

- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home)
- 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 must:

- keep a logbook of your work trips, or
- be able to show us your claim is reasonable if you use the cents per kilometre method (for claims up to 5,000 km only).

Your vehicle is not considered to be a car if it is a vehicle with a carrying capacity of:

- one tonne or more, such as a ute or panel van
- nine passengers or more, such as a minivan.

In these circumstances (eg if you use a ute) **you can claim** the proportion of your vehicle expenses that relate to work – such as fuel, oil, insurance, repairs and servicing, car loan interest, registration and depreciation.

You need to keep receipts of your actual expenses. You cannot use the cents per kilometre method for these vehicles. While it is not a requirement to keep a logbook, it is the easiest way to show how you have calculated your work-related use of the vehicle.



Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – for example, your apprenticeship course.
- ✓ **You can also claim** a deduction for the cost of travel from your home to your place of education and back, or your workplace to your place of education and back. You must keep records of your travel expenses to claim a deduction.
- ✗ **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. For example, if you're an apprentice carpenter you can't claim the cost of study to enable you to become a builder.
 - employer pays your apprenticeship course fees outright, or reimburses you upon completion of your course.

Tools and equipment expenses



- ✓ **You can claim** a deduction for tools or equipment you are required to buy for your job.
 - ✗ If you also use the tools or equipment for private purposes, **you can't claim** a deduction for that use. For example, if you have a tool set that you use for private purposes half the time, you can only deduct 50% of the cost. If the tools or equipment are supplied by your employer or another person, you can't claim a deduction.
- If a tool or item of work equipment you only used for work:
- cost more than \$300 – **you can claim** a deduction for the cost over a number of years (depreciation)
 - cost \$300 or less – **you can claim** an immediate deduction for the whole cost.

Clothing expenses



- ✓ **You can claim** a deduction for:
 - the cost of buying, mending and cleaning uniforms that are unique and distinctive to your job – eg a uniform your employer requires you to wear.
 - protective clothing your employer requires you to wear – eg hi-vis vests, steel-capped boots and safety glasses.
- ✗ **You can't claim** a deduction for plain clothing worn at work, even if your employer tells you to wear it or you only wear it for work (eg workwear or tradie wear that is not designed to provide you with sufficient protection from the risk of injury at your work site).

Other expenses



- ✓ Other work-related expenses **you can claim** include:
 - protective equipment such as sunscreen, sunhats and sunglasses
 - union and professional association fees
 - phone expenses if you have to make phone calls or send texts for work.
- Remember, you can only claim the work-related part of the expense.

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



Australian Government
Australian Taxation Office