

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



To claim a deduction for work-related expenses

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

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

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

Meal expenses



- ✓ If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.
- ✗ **You can't claim** the cost of food, drinks or snacks you consume during your normal working day, even if you receive an allowance to cover the meal expense. These are private expenses.

Car expenses



- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, from your job as a paramedic to your second job as a first aid trainer
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from your ambulance station to a meeting at head office.

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 home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.

Clothing and laundry expenses



- ✓ **You can claim** the cost of buying, repairing or cleaning (laundering or dry cleaning) your paramedic uniform.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expense.
- ✗ **You can't claim** the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, a plain shirt you wear on the way to work before your shift starts.

Travel expenses



- ✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties. Travel expenses can include expenses for meals, accommodation, fares and incidental expenses you incur.
- ✗ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

Fitness expenses



- ✗ **You can't claim** fitness expenses, such as gym fees, to maintain your fitness.
- ✓ In very limited circumstances **you can claim** fitness expenses if your role requires you to maintain a fitness level well above the normal paramedic standard and strenuous physical activity is an essential and regular part of your work. For example, paramedics who work in specialist rescue operations, such as vertical access (cliff and building), white water survival or snowfield work and are regularly tested on their fitness.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - protective equipment, such as sunglasses, sunhats and sunscreen if your particular duties require you to spend prolonged periods outdoors
 - union and professional association fees
 - tools and equipment, such as a stethoscope or a pin watch
 - additional costs you incur to renew a special licence or condition on your licence in order to drive the ambulance vehicle – for example, a heavy vehicle permit.
- ✗ **You can't claim** a deduction for the cost of:
 - obtaining or renewing your driver's license
 - attending social functions
 - haircuts or grooming
 - rent or other living expenses even if you are working at a different station or a remote location for an extended period, regardless of whether you receive an allowance from your employer.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

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



Australian Government
Australian Taxation Office