

## Checklist of Claims for Salary & Wage Earners

This checklist is a guide only of those expenses that may be tax deductible. A deduction may only be claimed if:

- The expense has been incurred in earning the person's assessable income;
- It is not private (domestic) or capital expenditure; and
- The person holds the relevant written evidence.

How much of the expense is allowed as a tax deduction will depend on the extent the expenses are incurred in earning the person's assessable income (i.e. if you incur expense that are partly for work and partly private in nature, you can claim a 'reasonable' percentage.

<b>Annual Practicing Certificate</b> ..... YES Applies to professional persons and contractors who must pay an annual Fee to practice in their chosen field.	<b>Driver's licence</b> ..... NO Includes cost of acquiring and renewing
<b>Briefcase</b> ..... YES Cost is fully deductible if \$300 or less Or effective life is less than 3 years.	<b>Driver's licence – premium paid for endorsement</b> .... YES
<b>Child care fees</b> ..... NO Disallowed as private expense.	<b>Dry-cleaning</b> ..... YES Only allowed if the cost of the clothing is also deductible.
<b>Clothing, uniforms and footwear</b>	<b>Election expenses</b> ..... YES No limit if for State or Federal Parliament. Limit of local government body.
• <b>Protective</b> ..... YES The clothing must be used to protect either the person or their conventional clothing. The Tax Office considers jeans, drill shirts and trousers are conventional clothing, and hence not tax deductible.	<b>Fines</b> ..... NO Includes any fines imposed by a court, or under law of the Commonwealth, State, Territory or foreign country.
• <b>Occupation specific</b> ..... YES The clothing identifies a particular trade, vocation or profession e.g. chefs and nurses.	<b>First Aid courses</b> ..... YES
• <b>Compulsory uniform</b> ..... YES To be deductible, the uniform must be unique and particular to an organisation (e.g. Military uniforms).	<b>Gaming licence (hospitality industry)</b> ..... YES
• <b>Non-compulsory uniform</b> ..... YES To be deductible, the uniform design must be in a register kept by the secretary to the Dept of Industry, Science and Technology.	<b>Gifts</b> ..... YES If make to approved body or fund.
• <b>Conventional clothing</b> ..... NO To be allowed, you would need to demonstrate abnormal circumstances.	<b>Glasses and contact lenses</b> ..... NO
<b>Club membership fees</b> ..... NO	<b>Glasses and goggles (protective)</b> ..... YES
<b>Coaching classes (acting, singing, dancing)</b> ..... YES	<b>Grooming</b> ..... NO (moisturisers are allowed for airline attendants)
<b>Computers and Software</b> ..... YES Depreciation allowed on computers unless effective life is less than 3 years, in which case claim 100%. Software, purchased pre 11/5/98 is fully deductible. Software purchased from 11/5/98 – if costing is less than \$300 – fully deductible. Software purchased from 11/5/98 – if costing is more than \$300 – claim 40% of cost per annum.	<b>Home Office expenses</b>
<b>Conferences and seminars</b> ..... YES Includes training course designed to maintain or increase employee's knowledge, skills or ability.	<b>Occupancy expenses</b> ..... YES E.g. heat, light, power and depreciation on plant and equipment). Allowed if used for employment-related purposes.
<b>Depreciation</b> ..... YES Applies to tools, equipment and plant used for work purposes. The full cost can be claimed if item costs \$300 or less or has an effective life of less than 3 years.	<b>Running expenses</b> ..... NO (e.g. occupancy expenses and interest, rent, insurance and property taxes and charges). Possible claim if used as place of business.
<b>Donations (See Gifts)</b>	<b>Income Protection Insurance</b> ..... YES Allowed only if the proceeds are assessable

**Interest** ..... **YES**  
If money borrowed for work-related purposes or to finance income earning assets.

**Laundry and maintenance** ..... **YES**  
Allowed if for cleaning of clothing which is allowable (see clothing). Reasonable claims of up to \$150 do not need to be substantiated.

**Meals**  
**Eaten during normal working day** ..... **NO**  
**Overtime meals** (if allowance under Award) ..... **YES**  
**Meals acquired when travelling overnight for work-related purposes** ..... **YES**

**Motor vehicle expenses** (See transport expenses.)

**Newspapers** ..... **NO**  
Claims may be allowed in limited cases if the publication is needed for work-related purposes.

**Parking fees and tolls** ..... **YES**  
If travelling for work-related purposes. Also includes Bridge and road tolls (but not fines).  
**Photographs** (performing arts)  
• **Cost of maintaining portfolio** ..... **YES**  
• **Cost of preparing portfolio** ..... **NO**

**Practising certificate** ..... **YES**  
Applies to professional employees.

**Professional Association fees** ..... **YES**

**Professional library**  
**Established library, depreciation allowed** ..... **YES**  
• **New books** ..... **YES**  
• Full claim if cost \$300 or less (includes a set).  
• Depreciation if cost of items over \$300 (includes a set)

**Repairs** ..... **YES**  
For income producing equipment, protective clothing etc.

**Self-Education**  
**Costs** ..... **YES**  
but, Claims for fees, books, travel (see below) and equipment etc. are only allowed if there is a direct connection between the course and the persons income earning activities. No claim for the first \$250 if prescribed course undertaken. That first \$250 can be offset against non-deductible self education such as childcare fees & travel etc. HECS/HELPS payments are not tax deductible

- **Travel claims** (See below)

### SELF-EDUCATION CLAIMS

#### Deductible as self-education expense

Home	YES →	Place of Education	YES →	Home
Home	YES →	Place of Education	NO →	Work
Work	YES →	Place of Education	NO →	Home
Work	YES →	Place of Education	YES →	Work

**Protective equipment** ..... **YES**  
Includes harnesses, goggles, safety glasses, breathing masks, helmets, boots. Claims are not allowed for sunscreens, sunglasses and wet weather gear if used to provide protection from natural environment.

**Social functions** ..... **NO**

**Stationery** (diaries, log books etc) ..... **YES**

**Sun Protection** ..... **YES**  
(Sunglasses, sunscreen and hats for outdoor workers)

**Superannuation contributions** ..... **NO**  
Claims may be allowed for individuals if their gross income from or wage is less than 10% of their total income from all sources. Rebates may also be available.

**Supreme Court Library fees** ..... **YES**  
Applies to barristers and solicitors if paid on annual basis.

**Tax Agent fees** ..... **YES**  
Also includes the cost of travel (and other incidentals) to tax agent to have tax return prepared or in respect of lodging an objection or appeal, or defending an audit.

**Technical or professional publications** ..... **YES**

**Telephones & other telecommunications equipment** (including mobiles, pagers and beepers)  
• **Cost of telephone calls** ..... **YES**  
• **Installation or connection** ..... **NO**  
• **Rental charges** ..... **YES**  
Proportion if "on call" or required to use on regular basis  
• **Silent telephone number** ..... **NO**

**Tools**  
• **If cost is \$300 or less** (full deduction) ..... **YES**

**Transport expenses**  
Including public transport, motor vehicles and motor cycles.  
**Travel between home & work** ..... **NO**  
• **where employee has no usual place or employment** (eg Travelling salesperson) ..... **YES**  
• **If 'on call'** ..... **NO**  
• **If 'on the job before leaving home' eg. doctor who gives instructions over phone from home** ..... **YES**  
• **Must transport bulky equipment** ..... **YES**

**Travel from home to alternate work place** (for work-related purposes) and return to normal work place (or directly home) ..... **YES**

**Travel between normal work place and alternate place of employment** (or place of business) and return (or directly home) ..... **YES**

**Travel between two separate work places** ..... **YES**

**Travel connected with self-education** (see self-education)

**Travel expenses**  
Includes fares, accommodation, meals and incidentals  
• **Travel in course of employment** (but substantiation rules may apply) ..... **YES**  
• **Travel expenses of accompanying relative** ..... **NO**  
A claim may be allowed for the relative if he/she is performing work-related duties.

**Union fees** ..... **YES**

**Vaccinations** ..... **NO**  
(May be allowed for certain special occupations eg. nurses)

**Watch** ..... **NO**  
(May be allowed in some cases where the watch is essential for work-related duties).