



To claim a deduction for work-related expenses:

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

* Use the [myDeductions](#) tool in the **ATO app** to keep a record of your expenses throughout the year.



Clothing expenses (including footwear)

With a few exceptions, clothing cannot be deducted as a work-related expense.

- ✘ **You can't claim** the cost of buying, hiring, repairing or cleaning conventional clothing you bought to wear for work such as black trousers and a white shirt or suit, even if your employer says this is compulsory or you only wear it when you are at work.
'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, business attire worn by office workers or jeans or drill shirts worn by tradespeople.

- ✔ **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it falls within one of these categories:
 - occupation-specific
 - protective
 - compulsory uniforms
 - non-compulsory uniforms (registered with AusIndustry)
- ✘ **You can't claim** the cost of the item if your employer pays for or reimburses you for the expense.

Occupation-specific

- ✔ **You can claim** occupation-specific clothing that distinctively identifies you as a person associated with a particular occupation. For example, a judge's robe or chef's chequered pants. If the clothing may be worn by several professions, it is not considered occupation specific.



Example: occupation-specific clothing

Joe is a chef with two jobs. When working at a restaurant he wears the traditional chef's uniform of chequered pants, white jacket and chef's toque. He also works on a food truck, but just wears jeans and a t-shirt at that job. Joe can claim his traditional chef's uniform, but not his food truck clothing. The chef's clothing is relevant to his profession, but the jeans and t-shirt are conventional clothes.



Example: conventional clothing

Anne is a plumber and wears drill work pants and shirts at work. While Anne looks like a tradesperson, this is not considered to be occupation specific. The fact that an item may be traditionally worn in a profession does not make it occupation specific if it may be worn by several professions (for example carpenters and labourers).

Protective

- ✔ **You can claim** clothing you wear to protect yourself from specific risks of injury or illness at work.
The clothing must have protective features or functions so that it isn't considered conventional clothing. These sorts of items could include:
 - heavy duty occupational wet weather gear
 - protective boots, such as steel-capped boots or rubber boots for concreters
 - boiler suits or aprons that protect ordinary clothing
 - fire resistant clothing
 - clothing with a UPF sun protection rating
 - non-slip nurses' shoes.

There must be a link between your work-related activities, the risk presented by your environment, and the form and function of the clothing to reduce the risk.

- ✘ **You can't claim** a deduction for conventional clothes that don't have features or functions designed for the risks of your work (such as jeans, drill shirts, shorts, trousers, socks or normal everyday enclosed shoes).

Compulsory uniform (by a workplace agreement or policy)

- ✔ **You can claim** a compulsory uniform. To be considered compulsory, you must be explicitly required to wear it by a workplace agreement or policy, which is strictly and consistently enforced. A compulsory uniform must be sufficiently distinctive to your particular organisation so that a casual observer can clearly:
 - identify you as working for a particular employer, or
 - identify the products or services provided by your employer.Conventional clothing is not a compulsory uniform even if your employer requires you to wear it, or you pin a name badge to it.
- ✔ Shoes, socks and stockings are generally not deductible. However, there are limited circumstances where shoes, socks and stockings can be claimed, such as where the employer has guidelines that stipulate specific characteristics of the colour, style and type of those items as a distinctive part of the uniform. This differentiates these items from conventional clothing as they are an integral part of a compulsory uniform.



Example: conventional clothes worn with a uniform

Rick works at a supermarket. Under his employer's uniform policy, he is required to buy and wear a shirt with the supermarket's logo embroidered on it. If he shows up to work not wearing this shirt he is sent home and issued with a warning. The uniform policy also includes a requirement to wear black pants and closed black shoes, but doesn't stipulate any other qualities of those items. Rick can claim a deduction for the cost of the shirts as they are a compulsory uniform, but he cannot claim the cost of the pants or shoes. Even though his employer requires him to wear a specific colour, they are not distinctive enough to make them part of his uniform and are still conventional clothes.

Non-compulsory uniform

- ✘ **You can't claim** expenses incurred for non-compulsory work uniforms unless your employer has registered the design with AusIndustry (check with your employer if you're not sure whether your uniform is registered or not).
Single items of clothing, such as a shirt, cannot be registered for these purposes.



Example:

Lena works in administration for a bus company. The administration staff usually wear a suit in the company colour with the company logo. It's not compulsory for Lena to wear the suit, however her employer encourages staff members to wear it and have registered the suit as a non-compulsory uniform with AusIndustry.

Lena can claim a deduction for the cost of buying the suit because her employer has registered it with AusIndustry on the Register of approved occupational clothing.

Laundry and repairs

- ✔ **You can claim** the cost of cleaning and repairing occupation-specific clothing, protective clothing, compulsory uniforms and non-compulsory uniforms.
- ✘ **You can't claim** if your employer launders your clothing or reimburses you for these expenses.

A reasonable basis for calculating your laundry claim is:

- \$1 per load if the load is just made up of only work-related clothing, or
- 50c per load if other laundry items are included.

Repair and dry-cleaning expenses are based on the actual cost you incurred for those services.

If your laundry claim is \$150 or less (not including dry-cleaning expenses), you don't need receipts, but you need to be able to explain how you calculated your claim. You can do this by using the laundry rates and keeping a record of the number of times you washed your deductible clothing in a week, including if they were washed separately or with other clothing.

Exceptions to the record keeping rules are there to make things simpler – they do not allow you to claim an automatic deduction up to the specified amount where the money has not been spent.

Allowances

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not simply the amount of your allowance
- the allowance is assessable income, which you must include on your tax return.

This is a general summary only

For more information, go to ato.gov.au/clothingandlaundry or speak to a registered tax professional.