

2021

Tax Time Toolkit

Teachers and education professionals



Australian Government
Australian Taxation Office

Helpful occupation guides and information for tax time

We encourage you to share this information with your staff, clients, members and networks.

The following pages contain practical and tailored information to help teachers, education professionals and office staff understand what they can and can't claim in their tax return.

You'll find tips as well as 'ready to use' messages you can adapt for your own communication channels.

Occupation guides:

- [Office worker](#)
- [Teacher](#)

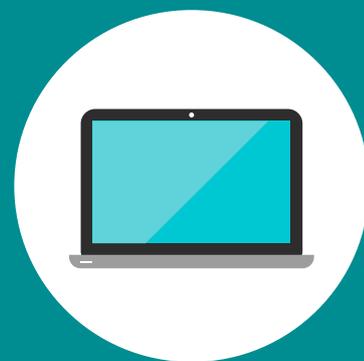
Common claims:

- [Employees working from home](#)
- [Working from home during COVID](#)
- [Gifts and donations](#)
- [Self-education expenses](#)

Ready-to-use messages:

- [Article](#)
- [Social media posts](#)

If you're an office worker it pays to learn what you can claim at tax time



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 ATO app myDeductions tool 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 office job to a second job as a musician
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling to a different office to attend a meeting for the same employer.

- ✗ **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 – eg having to work late to speak to a colleague in a different time zone.

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.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg human resource training for a manager.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg a health and wellbeing course.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight and don't attend your usual work location – eg travelling to a remote office, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares 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.

Home office expenses



- ✓ **You can claim** a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs. If you keep a diary of your home office usage, you can calculate your claim quickly using the home office expenses calculator.
- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg clothing items you're required to wear which have a logo that is unique and distinctive to your employer – or protective clothing that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg a business suit.

Other common deductible work-related expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the cost of seminars and conferences, technical or professional publications, union and professional association fees.



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



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If you're a teacher it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

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- 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.

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Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day – eg travelling from your job as a teacher to a second job as a musician
 - drive to and from an alternate workplace for the same employer on the same day – eg driving from your school to another school to moderate exam results.
- ✗ **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 – eg parent-teacher interviews.

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 certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work – eg sports clothing.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg a course in working with children with special needs.
- ✗ **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, eg you can't claim the cost of study to enable you to move from being a teacher's aid to being a teacher.

Home office expenses



- ✓ **You can claim** a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.
If you are required to purchase equipment for your work and it costs more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation).
- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

Other common deductible work-related expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - phone and internet usage
 - excursions, school trips and camps
 - first aid courses
 - seminars and conferences
 - protective equipment such as sunglasses, sunhats and sunscreen
 - teaching aids
 - technical or professional publications
 - union and professional association fees.
- ✗ **You can't claim** a deduction for the cost of:
 - gifts you purchased for students
 - meeting students' personal expenses – for example, paying for lunch, excursions or school books.



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For more information, go to ato.gov.au/occupations



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Employees working from home

It pays to learn what you can claim at tax time



! If you are working from home during COVID-19, we have introduced a temporary shortcut method to simplify how you calculate your working from home deduction.

This method is only available for the period 1 March 2020 to 30 June 2021. If you meet the eligibility and record-keeping requirements, you can claim 80 cents per work hour using this method, see [Home office expenses](#)

Running expenses

Employees who work from home **can claim** the work-related proportion of their **running expenses**.

These expenses are the cost of using equipment and utilities at your home for work and include:

- lighting
- heating and cooling
- cleaning
- the decline in value of equipment, furniture and furnishings in the area you use for work
- the cost of repairs to this equipment, furniture and furnishings
- other running expenses, including computer consumables (such as printer paper and ink) and stationery.

Occupancy expenses

As an employee, generally **you can't claim** a deduction for occupancy expenses, which includes rent, mortgage interest, property insurance, land taxes and rates.

In most cases, if you work from home as an employee and claim working from home expenses, it will not have capital gains tax (CGT) implications for your home. However, if you are running a business from home or claiming occupancy expenses (like rent, mortgage interest or rates), then CGT may apply.

If you do claim occupancy expenses, you don't get the full main residence CGT exemption, although you may be entitled to a partial exemption.

Phone and internet expenses

If you use your phone or internet for work, **you can claim** a deduction for the work-related percentage of your expenses if you paid for these costs and have records to support your claims.

You need to keep records for a four-week representative period in each income year to claim a deduction of more than \$50. These records include phone and internet bills (paper or electronic) from which you can identify work-related calls and internet usage.

Diary entries and any other evidence which shows you worked from home and made work-related phone calls will also help to demonstrate that you are entitled to a deduction.

Calculating running expenses

There are two ways to calculate your running expenses, you can either:

- ✔ claim a fixed rate of 52 cents per hour, or
- ✔ calculate your actual expenses.

Fixed rate

You can use a fixed rate of 52 cents per hour for each hour that you work from home (instead of recording all of your actual expenses for heating, cooling, lighting, cleaning and the decline in value of furniture).

To claim using this method keep records of the actual hours you worked at home during the income year, or keep a diary for a representative four-week period to show your usual pattern of working at home. You can then apply this amount of use across the remainder of the year to determine your full claim.

You need to separately work out your expenses for:

- phone and internet usage
- computer consumables and stationery
- decline in value on your computer.

Actual expenses

To calculate actual expenses if you **have a dedicated work area**, you:

- record the number of actual hours you worked from home during the income year
- work out the cost of your cleaning expenses by adding together your receipts and multiply it by the floor area of your dedicated work area
- work out the cost of your heating, cooling and lighting by working out the following
 - the cost per unit of power used (using your utility bill)
 - the average units used per hour – this is the power consumption per kilowatt hour for each appliance, equipment or light used
 - the total hours used for work-related purposes while you were working from home.

You must also take into account the use of this area by other members of your

household, if applicable, and apportion your expenses accordingly.

To calculate your deduction for the decline in value of equipment, furniture and furnishings that cost more than \$300, the item must be depreciated and apportioned to reflect your work-related use. The ATO has a [depreciation tool](#) to help you work this out.

If you **did not have a dedicated work area**, the additional expense for lighting, heating, cooling and electricity should be calculated by determining the actual cost of running each unit you used per hour and multiplying that by the hours you spent working at home. Generally, the amount of additional expense will be small.

This will be particularly so where other people are using the area at the same time you are working there. In those circumstances there will be no additional cost for lighting, heating or cooling (see the example below).



Calculating phone and internet expenses

There are two ways to calculate your phone and internet expenses:

- ✔ you can claim up to \$50 with limited documentation, or
- ✔ you can calculate your actual expenses.

Claiming up to \$50

If your work use is incidental and you are not claiming a deduction of more than \$50 in total, you may make a claim based on the following, without having to analyse your bills:

- 25 cents for work calls made from your landline
- 75 cents for work calls made from your mobile
- 10 cents for text messages sent from your mobile.

Actual expenses

If you have a phone or internet plan where you receive an itemised bill, you need to determine your percentage of work use over a four-week representative period which can then be applied to the full year.

You need to work out the percentage using a reasonable basis. This could include:

- the number of work calls made as a percentage of total calls
- the amount of time spent on work calls as a percentage of your total calls
- the amount of data downloaded for work purposes as a percentage of your total downloads.

If you have a bundled plan, you need to:

- apportion the cost of the plan between the services provided
- identify your work use for each service over a four-week representative period during the income year, which can then be applied to the whole year.
- The same method should be used for non-itemised plans.



Common examples

Example: Julia – a dedicated room for work

Julia is a lawyer who works as an employee for a large city firm. Julia's employer agrees that she can work from home two days per week. She has a home office that she works in on the days she does not travel to the city. Julia and members of her family use the home office for private purposes, including private use of the computer and to store household items.

Julia can claim running costs, but only the portion of the expenses that relate to her work-related use of the home office. In working out her work-related use of the home office and the computer, Julia takes into account not only her own private use but also her family's use of the home office and the computer.

Example: James – no set work area

James is a high school teacher. From time to time, James works in the lounge room at home – for example, to mark tests and prepare end of term reports. He does not have a room set aside exclusively for work.

James can only claim running costs associated with the work he does at home – such as the work-related proportion of the decline in value of the laptop he uses to prepare the reports and the additional cost of lighting, heating and cooling his lounge room. He is also entitled to claim the cost of electricity to power his laptop for the hours he spends working at home.

James's family are in the lounge room watching television at the same time that he is in there marking tests and preparing end-of-term reports. He cannot claim the additional cost of lighting, heating and cooling his lounge room. However, he can still claim the cost of electricity required to power his laptop for the time he spends working and the work-related proportion of the decline in value of the laptop he uses to prepare reports.

Example: Natalie – chooses to work from home

Natalie is a web developer for a large company and usually works from their office in her city. While Natalie is not required to work from home, her employer supports it. Natalie is not provided with the work equipment to use at home, so she uses her own laptop, internet connection, mobile phone and thumb drive. She is not reimbursed by her employer for these costs.

Natalie is entitled to claim running costs including the work-related proportion of the decline in value on her laptop, her office desk and chair, and a percentage of lighting, heating and cooling that reflects her work-related use of the office, as well as the cost of using her own internet connection and mobile phone for work. Natalie needs to apportion these expenses to take her private use into account.



Records you must keep

You must keep records, such as:

- a diary for a representative four-week period to show your usual pattern of working at home
- receipts or other written evidence, including for depreciating assets you have purchased
- diary entries to record your small expenses (\$10 or less) totalling no more than \$200, or expenses you cannot get any kind of evidence for
- itemised phone accounts from which you can identify work-related calls, or other records, such as diary entries.

⚠ If you use the four-week representative period to calculate your expenses over the income year and your usual pattern of work changes throughout the year, you will need to keep separate records to show your expenses.

For example, if you normally work from home one day a week and due to an emergency situation, such as COVID-19, bushfire or drought, you're required to work from home for an extended period, you need to keep records of both:

- the actual hours you've worked from home due to the emergency situation
- your usual working from home arrangements.

This is a general summary only

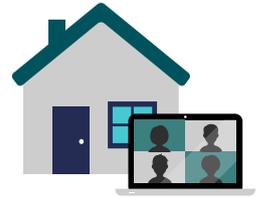
For more information, go to ato.gov.au/workingfromhome or speak to a registered tax professional.



Australian Government
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Working from home during COVID-19

It pays to learn what you can claim at tax time



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.



We understand that due to COVID-19 your working arrangements may have changed. If you have been working from home you may have expenses you can claim as a deduction this tax time.

Tracking these expenses can be challenging, so we have introduced a temporary shortcut method. It's a simplified way to work out your deduction with minimal record keeping requirements.

The shortcut method initially applied from 1 March to 30 June 2020, but **can now be applied until 30 June 2021**.

✔ **You can use** the shortcut method to calculate your working from home expenses for the period from:

- 1 March 2020 to 30 June 2020 in your 2019–20 tax return
- 1 July 2020 to 30 June 2021 in your 2020–21 tax return.

To claim a deduction for working from home, all of the following must apply:

- you must have spent the money
- the expense must be directly related to earning your income
- you must have a record to prove it.

✘ This means **you can't claim** a deduction for items provided by your employer or if you have been reimbursed for the expense.

If you receive an allowance from your employer to cover your expenses when you work from home, you:

- must include this allowance as income in your tax return
- can claim a deduction.

In most cases, if you are working from home as an employee, there will be no capital gains tax (CGT) implications for your home.

Expenses you can claim

If you work from home, you can claim a deduction for the additional expenses you incur.

These include:

- electricity and/or gas expenses associated with heating, cooling and lighting the area from which you are working and running items you are using for work
- cleaning costs for a dedicated work area
- phone and internet expenses
- computer consumables and stationery (for example, printer paper and ink)
- home office equipment, including computers, printers, phones, furniture and furnishings – you can claim either the
 - full cost of items up to \$300
 - decline in value for items over \$300.

Expenses you can't claim

✘ If you are working from home, **you can't claim:**

- the cost of coffee, tea, milk and other general household items your employer may otherwise have provided for you at work
- costs related to children and their education, including setting them up for online learning, teaching them at home or buying equipment such as iPads and desks
- time spent not working, such as time spent home schooling your children or your lunch breaks.
- ✘ Employees **generally can't claim** occupancy expenses, such as rent, mortgage interest, water and rates.

Calculating your expenses

There are three ways you can choose to work out your deduction for working from home.

These are the:

- **shortcut method** – if you work from home you can use this method to claim a rate of 80 cents per work hour from between
 - 1 March 2020 to 30 June 2020 in your 2019–20 tax return
 - 1 July 2020 to 30 June 2021 in your 2020–21 tax return.
- **fixed rate method** – if you have a dedicated work area (like a home office), you can use this method to claim
 - a rate of 52 cents per work hour for electricity and/or gas for heating, cooling, lighting and running items used for work, cleaning expenses and the decline in value of office furniture
 - the work-related portion of your phone and internet expenses, computer consumables, stationery
 - the work-related portion of the decline in value of equipment (such as mobile phone, computer, laptop or similar device)
- **actual cost method** – claim the actual work-related portion of all your running expenses, which you need to calculate on a reasonable basis.

You can use the method or methods that will give you the best outcome. You must meet the criteria and record keeping requirements for each method. For information and examples on how to work out your deduction prior to 1 March 2020 or to use the fixed rate or actual cost methods, see [Home office expenses](#).

Shortcut method

Tracking your working from home expenses can be challenging, so we introduced a temporary shortcut method in response to COVID-19. It's a simple way to work out your deduction with minimal record keeping requirements.

Using the shortcut method, you can claim a deduction of 80 cents for each hour you work from home as long as you:

- work from home to fulfil your employment duties
- are not just carrying out minimal tasks such as occasionally checking emails or taking calls,
- incur additional running expenses as a result of working from home.

The shortcut method doesn't require you to have a dedicated work area and the rate of 80 cents per work hour covers all your additional running expenses, including:

- electricity for lighting, cooling or heating and running electronic items used for work (for example your computer)
- gas heating expenses
- the decline in value and repair of capital items, such as home office furniture and furnishings
- cleaning expenses
- phone costs, including the decline in value of the handset
- internet costs
- computer consumables, such as printer ink
- stationery
- the decline in value of a computer, laptop or similar device.

You don't have to incur all of these expenses, but you must have incurred additional expenses in some of those categories as a result of working from home.

If you use the shortcut method to calculate your deduction, you can't claim any other expenses for working from home for that period. For example, if you purchased a desk to use when working from home, you cannot claim a deduction for that separately, it is covered by the 80 cents per work hour rate.

You can work out your working from home deduction for the shortcut method, using this formula:

- Total number of hours worked from home between 1 March and 30 June 2020 x 80 cents
- Total number of hours worked from home between 1 July 2020 and 30 June 2021 for the 2020–21 income year x 80 cents.

If you use the shortcut method to claim a deduction, include the amount at the 'other work-related expenses' question in your tax return and include 'COVID-hourly rate' as the description. Remember, if you use the shortcut method to claim your deduction, you can't claim an additional deduction for any of the expenses covered by the shortcut rate.



Records you must keep

If you use the shortcut method, you must keep a record of the hours you worked at home. This could be a timesheet, roster, diary or similar document that shows the hours you worked.

If you use the other methods, you must also keep a record of the number of hours you worked from home along with records of your expenses.

This is a general summary only

For more information, go to [Home office expenses](#) or speak to a registered tax professional.



Gifts and donations

It pays to learn what you can claim at tax time



When can I claim?

- ✔ **You can claim** a deduction for a donation you make to an organisation if the donation meets four conditions:
 - you make it to a deductible gift recipient (DGR)
 - it must truly be a donation. A donation is a voluntary transfer of money or property where you receive no material benefit or advantage
 - it must be money or property, which includes financial assets such as shares
 - you have a record of the donation such as a receipt.

If you receive a material benefit – that is if the donor receives something which has a monetary value from the DGR in return for their donation – it is considered a contribution, and [extra conditions](#) apply.

? What is a DGR?

A deductible gift recipient (DGR) is an organisation or fund that can receive tax deductible gifts.

Not all charities are DGRs. For example, in recent times there has been an influx of crowdfunding campaigns. Many of these crowdfunding websites are not run by DGRs so donations to them can't be claimed.

You can check whether your donation was made to an endorsed DGR on the [Australian Business Register](#) website.

📄 What records do I need?

You should keep records of all tax-deductible gifts and contributions you make.

When you make a donation, the DGR will usually issue you with a receipt – but they don't have to. If this is the case, in some circumstances, you can still claim a tax deduction by using other records, such as bank statements.

If a DGR issues a receipt for a deductible gift, the receipt must state:

- the name of the fund, authority or institution to which the donation has been made
- the DGR's ABN (if one exists – some DGRs listed by name might not have an ABN)
- that the receipt is for a gift.

If you give through a workplace giving program your income statement or a written record from your employer is sufficient evidence.



Bucket donations

If you made one or more donations of \$2 or more to bucket collections conducted by an approved organisation for natural disaster victims, you can claim a tax deduction of up to \$10 for the total of those contributions without a receipt.

? When I can and can't claim a deduction

You may be able to claim gifts or donations as a deduction when:

- the gift or donation is \$2 or more and you have a record of the donation
- you donate property or shares, however [special rules](#) apply
- there are special circumstances under the [Heritage](#) and [Cultural gift](#) programs where donations can also be deductible
- you receive a token item for your donation. Token items are things of no purpose that are used to promote a DGR, such as lapel pins, wristbands and stickers.

✘ **You can't claim** gifts or donations as a deduction when they provide you with a personal benefit, such as:

- the purchase of raffle or art union tickets such as an RSL Art Union Prize home
- the purchase of fundraising items that have an advertised price and can be

used, such as chocolates, mugs, keyrings, caps or toys

- club membership
 - the cost of attending fundraising dinners, even if the cost exceeds the value of the dinner
 - payments to school building funds made in return for a benefit or advantage, for example, as an alternative to an increase in school fees or as a placement on a waiting list
 - gifts to families and friends regardless of the reason
 - donations made under a salary sacrifice arrangement
 - donations made under a will.
- ✘ **You can't claim** a tax deduction for donations made to social media, crowdfunding platforms or memberships (such as sporting club memberships) unless they are a registered DGR.

📦 Gifts and donations to political parties and independent candidates and members

In some circumstances, your gifts and donations to registered political parties and independent candidates may be claimed as a deduction.

Your gift or donation must be \$2 or more and be money or property that you purchased during the 12 months before making the donation. This includes if you pay a membership subscription to a registered political party. You must also make the gift or donation as an individual, not in the course of carrying on a business, and it can't be a testamentary donation.

The most you can claim in an income year is:

- \$1,500 for contributions and gifts to political parties
- \$1,500 for contributions and gifts to independent candidates and members.

To claim a deduction you must keep a written record of your donation.

To find out who is registered, go to: [Claiming political contributions and gifts](#)

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For more information, go to ato.gov.au/gifts-and-donations or speak to a registered tax professional.



Self-education expenses

It pays to learn what you can claim at tax time



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.



When can you claim?

- ✔ Self-education and study expenses are deductible when the course you undertake has a sufficient connection to your current work activities and:
 - maintains or improves the specific skills or knowledge you require in your current work activities, or
 - results in – or is likely to result in – an increase in your income from your current work activities.

When can't you claim?

- ✘ **You can't claim** a deduction for self-education for a course that:
 - relates only in a general way to your current employment or profession
 - enables you to get new employment – such as moving from employment as a nurse to employment as a doctor.



Course expenses

If your self-education is eligible, you may be able to claim a deduction for your expenses directly related to undertaking the course.

General expenses

- ✔ Some general expenses you may be able to claim include:
 - course and tuition fees, if paid directly by you
 - computer consumables (for example, printer cartridges)
 - textbooks
 - trade, professional or academic journals
 - stationery
 - home office running costs
 - internet usage (excluding connection fees)
 - phone calls
 - postage
 - student services and amenities fees
 - travel costs, including car expenses, between home and the place of education and between your workplace and the place of education
 - fees payable on some Higher Education Loan Program (HELP) loans, but not the loan itself.

You can only claim a deduction for the portion of these expenses that is directly related to your eligible self-education.

Depreciating assets

- ✔ You may be able to claim a deduction for assets that lose value over time (depreciating assets) such as computers and printers – that you have bought and use to study.
- Depreciating assets that cost more than \$300 are usually claimed over the life of the asset (decline in value). However, if you have a depreciating asset that cost \$300 or less – you can get a deduction for the full cost of the asset to the extent that you used it for study in the tax year you bought it. (see Apportioning expenses).

Car expenses

- ✔ If you are undertaking a course that has a sufficient connection to your current employment, you can claim the cost of daily travel from your:
 - home to your place of education and back
 - work to your place of education and back.
- ✘ However, **you can't claim** the cost of the last leg of your travel from:
 - home to your place of education, and then to work
 - work to your place of education, and then to your home.
- ✘ **You can't claim** the following expenses related to your self-education:
 - tuition fees paid by someone else, including your employer, or for which you were reimbursed
 - repayments of Higher Education Loan Program (HELP) loans, Student Financial Supplement Scheme (SFSS), the Student Start-up Loan (SSL), VET Student Loan or the Trade Support Loans Program (TSL)
 - home office occupancy expenses – for example, rent, mortgage interest, rates
 - accommodation and meals – except if you travel away from home for a short period for study, such as to attend residential school.



Apportioning expenses

Some expenses need to be apportioned between private purposes and use for self-education. Travel costs and depreciating assets are good examples of expenses that may need to be apportioned.

Use of equipment

If you use equipment such as computers and printers privately and for study, you must apportion the expense based on the percentage you use the equipment for self-education.

For example, if you use a computer 50% of the time for study and 50% for private purposes, you can only claim half the cost of the computer as a deduction. (For more information on asset expenses, see [Depreciating assets](#).)



Recording your expenses

Use our [self-education expense calculator](#) to get an estimate of your self-education deductions. It also provides information on your claim eligibility.

Records you need to keep may include receipts or other documents showing your self-education and study expenses such as:

- course fees
- textbooks
- stationery
- decline in value of, and repairs to, depreciating assets.

You must also keep receipts, documents or diary entries for travel expenses.

Use the [myDeductions](#) tool in the ATO app to record your self-education expenses throughout the year.



Calculating your expenses

In certain circumstances, you may have to reduce your self-education expenses by up to \$250 to work out your deduction.

The [self-education expenses calculator](#) works this out for you.

This is a general summary only

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

Ready-to-use Tax Time messages

Below are a range of messages you can use (or adapt) for your own communication channels, such as websites, intranets, newsletters and social media platforms.

Article

Headline: Get an A+ on your tax claims

Tax time is just around the corner so make sure you're aware of what you can and can't claim as an education professional.

If you worked from home, you may be able to claim a deduction for the additional running expenses you incurred. It's important to note that not all expenses are deductible.

Do your homework when it comes to claiming your working from home expenses and follow these simple tips:

 There are three methods to calculate your working from home expenses. The method you use will depend on your circumstances (you must meet the recording keeping requirements and criteria to use each method). The methods available are:

- **Shortcut method** - an all-inclusive rate of 80 cents per work hour, available for use between 1 March to 30 June 2020 in the 2019–20 income year and 1 July 2020 to 30 June 2021 in the 2021-21 income year.
- **Fixed rate method** - 52 cents per work hour (instead of recording all your actual expenses for heating, cooling, lighting, cleaning and the depreciation of your furniture). You need to separately work out your phone and internet, computer consumables, stationery and computer depreciation expenses.
- **Actual cost method** - the actual work-related portion of all your running expenses, which you need to calculate on a reasonable basis.

 If you use the shortcut method it is all-inclusive, you can't claim any other working from home expenses, including depreciation of office furniture and equipment. You don't need a dedicated work area to use this method, however you must keep a record of the number of hours you worked from home.

 If you use the fixed rate method, you'll need a dedicated work area and a diary of a four week period that represents your pattern of home office use over the income year or actual hours you spent working at home.

 **You can't claim** occupancy expenses for your home like rent, mortgage interest, property insurance, water, rates or land taxes.

 **You can claim** a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices. If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related calls and data use.

 Remember **you can't claim** a deduction if your employer has paid for or reimbursed you for your home office expenses.

For more information, read the ATO's guide on what teachers and education professionals can claim at ato.gov.au/teacher21

Ready-to-use Tax Time messages

Suggested social media posts for Facebook, Twitter and LinkedIn profiles

Calling all teachers! 🍌🍎🍏🍏🍏📖📖 Learn what you can (and can't) claim this tax time.

👍 **You can claim** a deduction for the work-related portion of excursions, school trips and camp costs.

👎 **You can't claim** the cost of gifts you buy for your students or for their personal expenses (e.g. their lunch, excursion fees or school books).

👍 **You can claim** self-education expenses if the course relates directly to your current job.

👎 **You can't claim** a deduction if your study is only related in a general way to your current job, or enables you to get or change employment.

👍 **You can claim** a deduction for teaching aids used for work. Remember if the aid you buy is used for both work and private purposes you can only claim the portion used for work.

Want to learn more? Check out the ATO's top tips on what teachers and education professionals can and can't claim at ato.gov.au/teacher21

Haven't lodged your tax return yet? Tax time revision is made easy with the ATO's top tips on what education professionals can and can't claim. Visit ato.gov.au/teacher21

Get an A+ on your tax return with the ATO's occupation specific guide, created especially for teachers and education professionals, available at ato.gov.au/teacher21

Before you lodge your tax return, feel free to check the ATO's cheat sheet on what education professionals can and can't claim available at ato.gov.au/teacher21

The ATO is here to make tax time stress free with the help of their tailored guide designed for teachers and education professionals. See ato.gov.au/teacher21

For more information, read the excellent ATO guide on what teachers and education professionals can claim – at ato.gov.au/teacher21