

2021

Tax Time Toolkit

Transport and logistics



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 anyone in the transport and logistics industries 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:

- [Truck driver](#)
- [Bus driver](#)
- [Train driver](#)
- [Office worker](#)

Common claims:

- [Gifts and donations](#)
- [Travel expenses](#)

Ready-to-use messages:

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

If you're a truck driver 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 you drive for two separate employers
- drive to and from an alternate workplace for the same employer on the same day – eg travelling between depots.

✗ **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.

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.

Phone and internet expenses



✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work.

You can only claim the work-related portion of the use of your personal device.

Travel expenses



✓ **You can claim** a deduction for travel expenses if you are required to travel overnight – eg travelling to a remote area, 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.

✗ **You can't claim** accommodation expenses if you sleep in your truck or your employer provides you with accommodation.

* Circumstances may be different for FIFO workers.*

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 the environment you work in – or protective clothing that your employer requires you to wear – eg steel-capped boots.

✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.

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:

- protective equipment such as sunglasses, sunhats and sunscreens
- restraining ropes
- union fees.



If you're a bus driver 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** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, finishing your morning bus shift and driving directly to your second job in administration
 - to and from an alternate workplace for the same employer on the same day – for example, travelling between different depots for the same company.

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 your home and work, even if you:
 - live a long way from your usual workplace
 - have to work outside normal business hours
 - work split shifts – for example, driving between home and work during your split shift when you drive the school route.

Driver's licence



- ✗ **You can't claim** the cost of obtaining or renewing your driver's licence, even if it is a condition of your employment. This is a private expense.
- ✗ **You can't claim** the initial cost of getting a special licence or condition on your licence to obtain a job as a bus driver.
- ✓ **You can claim** the additional costs to renew a special licence or condition on your licence in order to perform your employment duties – for example, a heavy vehicle permit.

Travel expenses



- ✓ **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, driving a two-day bus tour group from Newcastle to Canberra where you are required to sleep away from your home overnight. This could include expenses for meals, accommodation, fares and incidentals.
 - ✗ **You can't claim** a deduction for travel expenses if your employer or another person has paid for the expenses or reimbursed you.
- Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. You still 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.

Clothing and laundry expenses



- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive to your job. You can also claim protective clothing and footwear that protect you from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out – for example, sunglasses and steel-capped boots.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.
- ✗ **You can't claim** the cost of buying, cleaning or repairing plain clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, plain jeans or black trousers.

Medical and compulsory assessments



- ✓ **You can claim** the cost of compulsory checks and medical assessments required to maintain your employment – for example, working with children checks.
- ✗ **You can't claim** the cost of compulsory checks and assessments to get a job as a bus driver, even if they are condition of your employment. For example, you can't claim a pre-employment medical examination.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if it's directly related to your current employment as a bus driver and it:
 - maintains or improves the specific skills or knowledge you need
 - results in or is likely to result in an increase in income from your current employment.
- ✗ **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.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if it relates to your employment, including:
 - overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income.
 - cleaning products for the bus, if you are required to keep the bus clean and the products are not supplied by your employer – for example, anti-bacterial products and window cleaner
 - diaries and logbooks – for example, to record student behaviour or damage to vehicles
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - union and professional association fees.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer. You also can't claim private expenses, such as music subscriptions, childcare or seat covers.

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



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If you're a train driver 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 when you:
 - drive between separate jobs on the same day – eg from your job as a train driver to your second job
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling between stations or depots.
- ✗ **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.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

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 items of a compulsory, distinctive uniform. You can also claim a deduction for protective clothing that your employer wants you to wear – eg steel-capped boots.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.
- ✗ **You can't claim** a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example driving the train to another town, resting in the barracks or accommodation and then returning home the next shift. This could include meals, accommodation 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.
- ✗ **You cannot automatically claim** the Commissioner's reasonable amounts for accommodation, meals and incidentals. You can only claim the amount you spent, and you must be able to show how you worked out your claim – for example, you kept a diary showing the times you were away and how many meals you ate and where.
- ✗ **You can't claim** accommodation expenses if your employer provides you with accommodation.

Phone and internet expenses



- ✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work. You can only claim the work-related portion of the use of your personal device.

Other expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - overtime meal expenses when you are paid an overtime meal allowance under an industrial law, award or agreement and you purchase and consume a meal during your overtime
 - protective equipment such as sunglasses and ear plugs
 - union fees.
- ✗ **You can't claim** for the cost of your daily food, drinks and items that relate to the storage and consumption of food as this is generally a private expense.

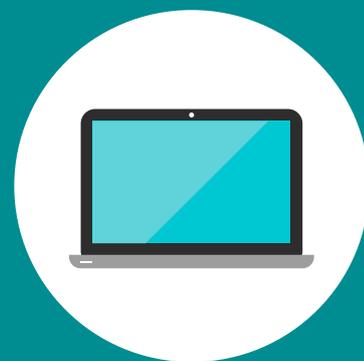


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If you're an office worker it pays to learn what you can claim at tax time



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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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 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.

? 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.

? 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](#)

This is a general summary only

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



Travel expenses

What you need to know before you go



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.



Travel expenses include:

- ✔ **Transport expenses** are deductible when you travel in the course of performing your duties. This includes the cost of driving your car, flying, catching a train, taxi or bus.
- ✔ **Accommodation, meals and incidental expenses** are deductible when you travel in the course of performing your duties **and** sleep away from home overnight.

Things to remember

You need to keep receipts – or other written evidence – for your travel expenses. There are some exceptions for expenses on accommodation, meals and incidental expenses.

You need to apportion your expenses if they are partly private in nature. If you travel on a work trip, you may not be required to apportion your costs where there is a minor private component that is merely incidental to the work.

If you travel away from home for six or more nights in a row, you need to keep travel records – such as a travel diary. This is in addition to keeping receipts for your expenses.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction.

If any travel expenses are reimbursed, you cannot claim a deduction for them.

- ✘ **You can't claim** for normal trips between home and work even if you live a long way from where you work– this is private travel.
- ✘ **You can't claim** accommodation, meals and incidental expenses you incur in the course of relocating or living away from home.

Examples of when you need to apportion your expenses



Example 1

You take your partner or children away with you when you travel for work. You cannot claim the cost of any travel expenses you incur for them. For example, you pay for a two-bedroom apartment to accommodate your children, but you can only claim a deduction for the cost you would have incurred on a one-bedroom apartment had you travelled alone.



Example 2

You fly to Perth for a seven-day work conference and add on a return trip to Broome for four days. You can only claim:

- your flights to and from Perth
- the accommodation, meals and incidental expenses that you incurred during the seven days of work-related travel.



Example 3

You are in the process of booking a holiday to Sydney to see an art exhibition when your employer asks if you'd like to attend a three-day work-related conference in Sydney. Coincidentally, this is to be held from the Monday following your planned holiday. You change your travel arrangements to include the additional time in Sydney.

In total, you spend three days in Sydney for private purposes followed by three days at the conference. You apportion your flights for the private component of your trip (50%) and only claim the accommodation, meals and incidental expenses you incur during the three days of work-related travel.



Example 4

You fly to London for a 10-day international, work-related conference. You stay over for an extra two days to do some sightseeing. You cannot claim the cost of accommodation and meals for your two days of private travel. But the private component of the trip is merely incidental, so you can claim the full cost of your airfares.



Example 5

You are holidaying in Cairns when you become aware of a work-related seminar which runs for half a day. You can claim the cost of attending the seminar, but you cannot claim your airfares to and from Cairns, or accommodation whilst in Cairns, as the primary purpose of the travel is private.

Record keeping exception for accommodation, meals and incidental expenses

You must always keep records of your expenses; however, you don't have to keep all your receipts if:

- ✔ you received an allowance from your employer for the expenses
- ✔ your deduction is less than the Commissioner's reasonable amount (the amount considered reasonable for the substantiation exception). To find this year's amount, visit our [legal database](#) or 'ask Alex' on ato.gov.au.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep receipts, you must be able to explain your claim and show you spent the amounts. For example, show your work diary, bank statements, the travel allowance you received and that you correctly declared your travel allowance.

Travel diary

A travel diary is a record of your travel movements and activities you undertake during your travel. It will help you work out the work-related and private elements of your trip.

If you travel away from home for six or more nights in a row, you need to keep a travel diary except in the following circumstances:

- ✔ you travel within Australia and meet the requirements for the record keeping exception, or
- ✔ you are a crew member on an international flight and you claim a deduction for less than the allowance you received.

You should record your travel movements and activities in whatever diary/journal you use. It can be paper or electronic. It must be in English.

You must record your travel movements and activities before they end, or as soon as possible afterwards, including:

- ✔ where you were
- ✔ what you were doing
- ✔ the start and end times for the activities started and ended.

Example of a travel diary

<p>9 Monday</p> <ul style="list-style-type: none"> - 6am travel to Wangaratta. - Arrive 9am. - 9.30am to 5.30pm sales conference Wangaratta. - Overnight conference centre. 	<p>10 Tuesday</p> <ul style="list-style-type: none"> - 9.30am to 5.30pm sales conference Wangaratta. - Overnight conference centre. 	<p>11 Wednesday</p> <ul style="list-style-type: none"> - 9.30am to 5.30pm sales conference Wangaratta. - Overnight conference centre. 	<p>12 Thursday</p> <ul style="list-style-type: none"> - 8am travel to Shepparton. - Arrive 9.15am. - 10am meet Mr Smith for display meeting. - 1pm to 5pm Shepparton store review. - Overnight Shepparton hotel.
<p>13 Friday</p> <ul style="list-style-type: none"> - 6am travel to Echuca. - Arrive 7am. - 8am to 12noon Echuca store review. - 12.30pm to 12.45pm drive to Moama store. - 1pm to 5pm Moama store review. - Overnight Moama hotel. 	<p>14 Saturday</p> <ul style="list-style-type: none"> - 7am travel to Bendigo. - Arrive 8.30am. - 9am to 6pm State Rep meeting. - 6pm Dinner with State Reps. - Overnight Bendigo Motor Inn. 	<p>15 Sunday</p> <ul style="list-style-type: none"> - 8am State Rep breakfast conference. - Finish 10am. - 10am travel home to Melbourne. - Arrive 12.30pm. 	

If you travel by car when you are required to sleep away from home overnight in the course of performing your duties, the journeys in your car will have to be recorded separately.

The way in which they should be recorded will depend on what method you are using to calculate your [car expenses](#).

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

Suggested social media posts for Facebook, Twitter and LinkedIn profiles

On the road for work? To manage your tax affairs on the go, download the ATO app which provides information and tools all in one place. This includes myDeductions, a useful way to keep track of your records throughout the year, download the app at ato.gov.au/app

It's tax time! Claim your work-related expenses the right way. To find out what you can claim in your tax return, go to ato.gov.au/occupation21

Hitting the road running this tax time? Remember to meet all three golden rules when claiming work-related expenses on your tax return!

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

Check the ATO's occupation guides to understand what you can claim at ato.gov.au/occupation21

Make the most of your deductions this tax time! The ATO has a range of occupation guides to help you get your work-related expense claims right. Don't miss out – find info at ato.gov.au/occupation21

On the road for work? Deductions for transport and logistic employees may include travel and self-education expenses. To understand what you can and can't claim, check out the ATO's exhaustive work-related expenses guide at ato.gov.au/occupation21

Four easy tips to get your tax right

With tax time just around the corner, pump the brakes and find out what transport and logistics employees can claim.

Check out these 4 tips from the Australian Taxation Office.

1. Travel – You can claim a deduction for the costs you incur on accommodation, meals and incidentals when you travel for work, if you are required to take your mandatory long rest break and sleep away from your home overnight. You can't claim a deduction for accommodation where you have not incurred any accommodation expenses. For example, accommodation provided by your employer or where a truck driver may sleep in their truck.

If you can claim a deduction for accommodation and incidentals you must get and keep written evidence, such as receipts for all of those expenses. Receiving an allowance from your employer doesn't mean you can automatically claim a deduction. You still need to show you were away overnight, you spent the money, and the travel was directly related to earning your income.

2. Drivers licence – You cannot claim a deduction for the cost of acquiring or renewing your drivers licence. Your driver's licences is a private expense, even if driving is an essential part of your employment and you must have a licence as a condition of your employment. You can, however, claim a deduction for additional costs you incur to obtain a special licence or condition on your driver's licence in order to perform your duties.

For example, Rhonda is a long-haul truck driver who needs a driver's licence and a heavy vehicle permit to work. Her driver's licence renewal costs her \$45 per year and it costs \$73 to apply for the heavy vehicle permit. The \$45 to renew Rhonda's licence is not deductible because it is a private expense. The cost of the heavy vehicle permit (\$73) is deductible as it is an additional expense she incurs to fulfil her work responsibilities.

3. Medical and compulsory assessments – You can claim the cost of compulsory checks and medical assessments required to maintain your employment – for example, a working with children check.

You can't claim the cost of compulsory checks and assessments to get a job, even if they are a condition of your employment. For example, a bus driver who is required to undertake a pre-employment medical examination.

4. Phone and internet – You can claim a deduction for the phone and internet costs associated with the work-related use of your own phone or electronic devices. You need to keep records to show your work use. You can't claim a deduction if your employer provides you with a phone for work and pays for the usage, or if your employer reimburses you for the costs. You can't claim a deduction for any phone calls to family and friends, even while you're travelling for work.

Remember, if you want to claim a work-related expense:

- you must have spent the money yourself and weren't reimbursed by your employer
- the expense must be directly related to how you earn your income
- you must have a record to prove the expense.

To manage your tax affairs on the go, download the ATO app which provides information and tools all in one place. This includes myDeductions, a useful way to keep track of your records throughout the year, download the app at ato.gov.au/app

For more information about what you can and can't claim during tax time, go to ato.gov.au/occupation21