

If you're an employee in the security industry 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.

Clothing expenses and laundry



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job. You can also claim a deduction for protective clothing that your employer wants you to wear – for example, a bullet-proof vest or high-vis vest.
- ✓ **You can claim** your costs of laundering occupation-specific clothing or a distinctive uniform. **You can't claim** a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg black trousers or comfortable supportive boots), even if you only wear it to work and even if your employer tells you to wear it.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job and will either maintain or improve the specific skills or knowledge you require, or might result in an increase in income from your current employment – for example, a self-defence course.
- ✗ **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. For example, you can't claim the cost of study to enable you to move from being a security guard to a police officer.

Guard dog expenses



- ✗ **You can't claim** guard dog expenses, unless it is a requirement of your employment to provide your own guard dog to use when undertaking your employment duties. If the dog is your family pet, you can't claim any deductions for guard dog expenses.
- If you are required to provide your own guard dog and you purchase a breed of dog suitable to be a guard dog, train it as a guard dog and don't treat it as a family pet, **you can claim** a deduction for ongoing expenses, such as food, veterinary expenses and registration costs. However, **you can't claim** a deduction for the initial cost of purchasing the dog as it is a capital expense.

Car expenses



- ✓ **You can claim** a deduction for the cost of using your car when you drive:
 - between separate workplaces because you have a second job
 - to and from an alternate workplace for the same employer on the same day (eg between different venues where you perform your duties as a security guard).
- ✗ **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 – for example, you are on call, or you work weekends or early morning shifts.
- ✗ **You can't claim** a deduction when using a badged or unbadged vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer, and the cost was a result of you performing your employment duties.

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 logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

Meals



- ✓ **You can claim** a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Licence expenses



- ✓ **You can claim** renewal fees for a licence or ticket required to perform your employment duties in the security industry.
- ✗ **You can't claim** a deduction for obtaining your initial licence or ticket.

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:
 - phone and internet usage if your employer needs you to use your personal devices for work
 - union and professional association fees.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

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



Australian Government
Australian Taxation Office