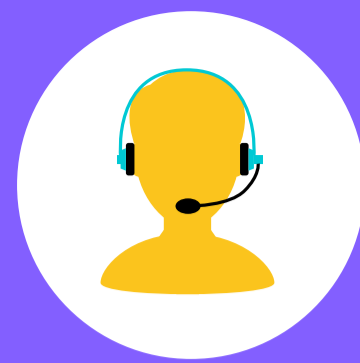


If you're a call centre operator it pays to learn what you can claim



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, travelling from your job in a call centre to your second job as a waiter
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from your office to the company training centre.

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 claim** parking fees and tolls only when the above conditions are met.
- ✗ **You can't claim** the cost of trips between home and work, including public transport, even if you live a long way from your usual workplace or work outside normal business hours – for example, weekends or early morning shifts.

Home office expenses



- ✓ **You can claim** the work-related portion of running expenses for your home office when you work from home, including:
 - the decline in value of office equipment
 - electricity for heating, cooling and lighting
 - other running expenses.

You can only claim the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present the cost of lighting and heating or cooling that room is not deductible because there is no additional cost for those expenses as a result of you working from home.

To work out your home office expenses, you can use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.

- ✗ **You can't claim** a deduction if your employer paid for the purchase and set up of your home office equipment and furniture, or they reimbursed you for the expense.
- ✗ **You can't claim** occupancy expenses, such as the cost of rates, mortgage interest, rent and insurance.

Clothing and laundry expenses



- ✗ **You can't claim** the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, jeans, a blouse or plain black pants.
- ✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing that is unique and distinctive to your job. Clothing is unique if it has been designed and made only for the employer. Clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the public.

Self-education expenses



- ✓ **You can claim** self-education, study, seminars and training if they directly relate to your current job as a call centre operator and they:
 - maintain or improve the skills and knowledge you need for your current duties – for example, training to use new record-keeping software
 - result in or are likely to result in an increase in your income from your current employment – for example, studying for a Certificate III in Customer Engagement.
- You need to be able to show how the course relates to your employment and have records for the expenses you claim – such as receipts for course fees, text books, stationery and travel expenses.
- ✗ **You can't claim** a deduction if your study is only related in a general way to your current job or is designed to help you get a new job. For example, you can't claim the cost to become a mortgage broker.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - logbooks, diaries and pens that aren't provided by your employer
 - union and professional association fees
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern.
- ✗ **You can't claim:**
 - compulsory pre-employment assessments – for example, a hearing assessment you need to pass as a condition of employment
 - costs associated with getting a new job, like paying a professional writer to write your job application
 - child care
 - food, drinks or snacks you consume during your normal shift
 - massages.

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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Australian Taxation Office