



# MINER

# DEDUCTIONS YOU CAN CLAIM

## CAR EXPENSES



- ✓ **You can claim** a deduction when you:
  - ▶ drive between separate jobs on the same day – eg you work for two different employers
  - ▶ drive to and from an alternate workplace for the same employer on the same day – eg travel from a depot to a mine site.
- ✗ **You 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.

## MEAL EXPENSES



- ✓ **You can claim** a deduction for meals when you travel away from home overnight for work.
- ✓ **You can claim** a deduction for the cost of overtime meals on those occasions where:
  - ▶ you worked overtime and took an overtime meal break, and
  - ▶ your employer paid you an overtime meal allowance under an industrial law, award or agreement.
- ✗ **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.

## CLOTHING AND LAUNDRY 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, high-vis vests, fire-resistant and sun-protection clothing.
- ✗ **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.

## 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 area, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.

## OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES



Other expenses you can claim include:

- ▶ sunscreen and sunglasses if you're required to work outside
- ▶ the work-related portion of phone expenses if you have to make phone calls or send texts for work
- ▶ union fees
- ▶ renewing – not obtaining – machinery licences.

## TO CLAIM A DEDUCTION FOR WORK-RELATED EXPENSES

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

