



THE INCOME TAX  
PROFESSIONALS



TEACHER

# DEDUCTIONS YOU CAN CLAIM

## CAR EXPENSES

✓ **You can claim** a deduction when you are:

- ▶ Driving between separate workplaces (eg a second job)
- ▶ Driving to and from an alternate workplace while you're still on duty (eg transporting students to a sporting venue)
- ▶ Transporting bulky equipment provided you meet the following criteria:
  - Your employer required you to transport the equipment to work
  - It was essential to earning your income
  - There was no secure area to store the equipment at work
  - It was bulky (around 20kg) and cumbersome to transport.

You need to keep a record of your work-related car expenses using a logbook or be able to demonstrate a reasonable calculation using the cents per kilometre method.

✗ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace, or if you are on call (e.g. relief teaching) or have to work outside normal business hours (eg parent-teacher interviews). This includes parking fees and tolls when you drive to and from work.

## HOME OFFICE EXPENSES

✓ **You can claim** a percentage of the running costs of your 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).

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.

## SELF-EDUCATION AND PROFESSIONAL DEVELOPMENT EXPENSES

✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job (eg a course in dealing with special needs children).

✗ **You can't claim** a deduction if your study or seminar 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).

## CLOTHING EXPENSES

✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique 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 (eg sports clothing).

## OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ As long as the expense relates to your employment, **you can claim** a deduction for 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
- ▶ 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.

## 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



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