

DEDUCTIONS YOU CAN CLAIM

DOCTOR, SPECIALIST OR OTHER MEDICAL PROFESSIONAL

CAR EXPENSES

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

- Drive between two separate jobs on the same day – eg driving between house calls
- Drive to and from an alternate workplace for the same employer on the same day – eg travelling to different hospitals or medical centres.

✗ **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 when working on call. There are limited circumstances where you can claim the cost of trips between home and work, such as where you are required to carry bulky tools or equipment. 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.

HOME OFFICE 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 a compulsory doctor's uniform – or protective clothing that your employer requires you to wear – eg lab coats or surgical caps.

✗ **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.

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

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 continuing professional development to maintain medical registrations.

✗ **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 – eg you can't claim the cost of study to enable you to move from being a paramedic to a pharmacist.

A 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 location to work at a clinic, 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.

✗ **You can't claim** your travel expenses if you are undertaking private travel and add on a work-related component – eg while on holiday in Cairns, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.

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.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ Other expenses **you can claim** a deduction for include:

- Professional indemnity insurance
- Medical journal subscriptions and publications
- The work-related portion of phone expenses
- Medical equipment and insurance for that equipment
- AMA or other medical professional association membership.

