

DEDUCTIONS YOU CAN CLAIM

TRUCK DRIVER

CAR EXPENSES

- ✓ **You can claim** a deduction when you are:
 - Driving between separate workplaces (eg you drive for two different employers)
 - Driving to and from an alternate workplace for the same employer (eg travelling between depots)
 - 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 have to work outside normal business hours. This includes parking fees and tolls when you drive to and from work.

CLOTHING 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 protective clothing (eg steel-capped boots) 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 standard jeans, drill shirts and trousers).

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

TRAVEL EXPENSES

- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight from your usual workplace (eg travelling to a remote area), provided the cost was incurred while carrying out your work duties.

Travel expenses may include meals and accommodation, fares, petrol and incidentals such as parking fees and tolls.

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 (eg it was not a personal expense).

- ✗ **You can't claim** accommodation expenses if you sleep in your truck or your employer provides you with accommodation.

PHONE AND INTERNET EXPENSES

- ✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work. You can only claim the work-related portion of the use of your personal device.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the cost of:
 - Protective equipment such as sunglasses, hats and sunscreens
 - Restraining ropes
 - Union fees.

