

# DEDUCTIONS YOU CAN CLAIM

## PILOT

### 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, from your job as a pilot to your second job as a cadet trainer
  - to and from an alternate workplace for the same employer on the same day – from the airport to the airline training centre.

In limited circumstances you can claim the cost of trips between home and work, where you carry bulky tools or equipment for work.

- ✓ **You can claim** a deduction for the cost of these trips if:
  - the tools or equipment are essential to perform your employment duties
  - there is no secure storage for the items at the workplace.

### TRAVEL EXPENSES

- ✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your work duties. 'Overnight' could include a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around seven hours or more), and would usually involve you taking up accommodation for that purpose.

Travel expenses can include meals, accommodation, fares and incidental expenses that you incur and your employer has not provided or reimbursed you for. Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. You need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.

- ✗ **You can't claim** expenses for travelling between your home and your usual sign-on point. For example, if you live in Melbourne and your usual sign-on point is Newcastle, you can't claim the travel, accommodation or meals between Melbourne and Newcastle.

### 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

### CLOTHING EXPENSES

- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive to your job.
- ✗ **You can't claim** the cost of buying or cleaning conventional or plain clothing worn at work, even if your employer tells you to wear it – for example, conventional clothing bought deliberately to look like a passenger when paxing and business wear. These are private expenses.

### MEAL EXPENSES

- ✓ If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime..
- ✗ **You can't claim** the cost of food, drinks or snacks consumed during your shift if you do not travel away from home overnight, even if you receive an allowance to cover the meal expense. This is a private expense.

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
  - aviation medical appointments and examinations required by the Civil Aviation Safety Authority
  - anti-glare glasses, if used to counter glare and protect against illness or injury
  - rehydrating moisturisers and rehydrating hair conditioners
  - the decline in value of luggage used for work purposes
- ✗ **You generally can't claim** a deduction if the cost was met or reimbursed by your employer

