

DEDUCTIONS YOU CAN CLAIM

ENGINEER

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, travelling from your main job as a mechanical engineer to your second job as a university lecturer
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from your office to a job site.

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 the tools or equipment are bulky and you don't carry them merely as a matter of choice
 - there is no secure storage for the items at the workplace.
- ✗ **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 work outside normal business hours.

If you claim car expenses, you can use the logbook method or the cents per kilometre method.

SELF-EDUCATION EXPENSES

- ✓ **You can claim** a deduction for self-education and study expenses if they directly relate to your current employment as an engineer and they:
 - maintain or improve the skills and knowledge you need for your current duties
 - result in or are likely to result in an increase in your income from your current employment.
- ✗ **You can't claim** a deduction if your study is only related in a general way to your current job or is designed to help you get a new job.

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

HOME OFFICE EXPENSES

- ✓ **You can claim** the work-related portion of running expenses for your home office when you work from home, including the decline in value of your office equipment, internet costs and electricity for heating, cooling and lighting.
You can only claim a deduction for the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present, the cost of lighting and heating or cooling that room is not deductible because there is no additional cost for those expenses as a result of you working from home.
To work out your home office expenses, you can either use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.
- ✗ **You can't claim** occupancy expenses, such as the cost of rates, mortgage interest, rent and insurance.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - parking fees and tolls
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - renewal of licences, permits, certificates or white cards related to your work (but you can't claim the initial cost of getting your licence, permit, card or certificate in order to gain employment)
 - technical or professional publications.
- ✗ **You generally can't claim** a deduction if the cost was met or reimbursed by your employer.

