

DEDUCTIONS YOU CAN CLAIM

FACTORY WORKER

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, driving from your job as a factory worker to your second job as a bar assistant
 - to and from an alternate workplace for the same employer on the same day – for example, driving from the warehouse 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 – for example, night or public holiday shifts.

CLOTHING EXPENSES

- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning uniforms that are unique and distinctive to your job – for example, a shirt with the corporate logo on it worn as a compulsory uniform.
- ✓ **You can claim** clothing and footwear you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk – for example, gloves and steel-cap boots
- ✗ **You can't claim** the cost of buying or cleaning conventional clothing or plain uniforms worn at work, even if you only wear it to work and your employer tells you to wear it – for example, jeans, drill shirts or running shoes.

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

TOOLS AND EQUIPMENT EXPENSES

- ✓ **You can claim**
 - the tools and equipment you use for work, such as an air compressor, drill or hammer
 - tool insurance
 - the cost of repairs to your tools and equipment.

If a tool or equipment costs:

- more than \$300 – you can claim a deduction for the cost over a number of years (decline in value)
 - \$300 or less – you can claim an immediate deduction for the whole cost.
- ✗ **You can't claim** tools and equipment that are supplied by your employer or another person. If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You will also need to apportion the cost of repairs between private and work-related use.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - union and professional association fees
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - seminars, training and conferences
 - technical or professional publications.
- ✗ **You generally can't claim** a deduction if the cost:
 - was met or reimbursed by your employer. You also can't claim private expenses, such as iPods, music subscriptions, childcare fees or clothes for your family.

