

# DEDUCTIONS YOU CAN CLAIM

## FIRE FIGHTER

### 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 firefighting job to your second job as a first aid trainer
- to and from an alternate workplace for the same employer on the same day – travelling from your station to a primary school to run a fire safety information session with students.

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 – this means that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
- 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.

### TRAVEL EXPENSES

✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, travelling to another city to fight a fire. Travel expenses can include meals, accommodation, transport and fares.

✗ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person. Receiving an allowance from your employer doesn't mean you can automatically 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 employment income.

### 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 EXPENSES

✓ **You can claim** the additional costs to renew a special licence, condition on your licence or certificate in order to perform your work duties. For example, if you need to have a heavy vehicle permit to get your job, you can't claim the initial cost of obtaining it, however you can claim the cost of renewing it during the period you are working.

✗ **You can't claim** the initial cost of getting a special licence, condition on your licence or certificate in order to gain employment.

✗ **You can't claim** the cost of obtaining or renewing your driver's licence, even if it is a condition of your employment. This is a private expense.

### 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 a meal that you buy and eat when you work overtime.

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:

- phone and internet costs
- any additional costs you incur to obtain a special licence or condition on your licence in order to perform your duties

✗ **You generally can't claim** a deduction for the cost of:

- fitness expenses, except if your role requires a level of fitness well above ordinary firefighting standards
- the cost of obtaining or renewing your driver's licence, even if it is a condition of your employment

