

# DEDUCTIONS YOU CAN CLAIM

## FITNESS OR SPORTING INDUSTRY

### 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 a gym that you work at to your second job as a football umpire)
- to and from an alternate workplace for the same employer on the same day – for example, between personal training venues or gyms.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

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 have to work irregular hours.

### 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.

✗ **You can't claim** a deduction for the cost of buying or cleaning conventional or general exercise clothing.

## 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** a deduction for tools and equipment you use in earning your employment income, such as exercise equipment.

If a tool or item of work equipment cost:

- \$300 or less – you can claim an immediate deduction for the whole cost
- more than \$300 – you can claim a deduction for the cost over a number of years (decline in value).

✗ **You generally can't claim** a deduction if the tools and equipment are supplied by your employer or another person.

### FITNESS EXPENSES

✗ **You can't claim** a deduction for the cost of health and fitness, because these expenses are considered private. This includes:

- gym fees
- the cost of a program specifically designed to manage weight
- the cost of normal food substitutes or the costs of foods for special dietary purposes
- the cost of vitamins, minerals, or sports supplements, such as protein shakes.

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ **You can claim** a deduction for the work-related portion of the cost of:

- sunscreen and other sun protection items if your employment requires you to perform your duties for sustained periods in the sun.

