

# DEDUCTIONS YOU CAN CLAIM

## LAWYER

### 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 the Supreme Court to represent a client 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 visit a client in custody or attend court.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or you are working from home. If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

### 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 interstate to represent a client at the High Court of Australia. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur.
- ✗ **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 still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment incomes.

### SELF-EDUCATION EXPENSES

- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim your Bachelor of Law if you're working as a legal secretary.

## 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 AND LAUNDRY EXPENSES

- ✓ **You can claim** the cost of buying, hiring, repairing, replacing or cleaning clothing that is unique and distinctive to your job.
- ✗ **You can't claim** the cost of buying or cleaning conventional clothes worn at work, even if you only wear it to work and your employer tells you to wear it – for example, suits, ties or cufflinks.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

### HOME OFFICE EXPENSES

- ✓ **You can claim** the work-related portion of running expenses for your home office when you work from home, including:
  - decline in value of office equipment
  - electricity for heating, cooling and lighting
  - other running expenses..
- ✗ **You can't claim** 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 it relates to your employment, including:
  - renewing your annual practising certificates
  - parking fees and tolls where car expense conditions are met
  - Supreme Court Library fees
  - professional indemnity insurance
  - union and professional association fees
  - technical or professional publications.

