

DEDUCTIONS YOU CAN CLAIM

MEDIA PROFESSIONAL

CAR EXPENSES

- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate jobs on the same day (eg from your job with a newspaper to your second job as a TV presenter)
 - to and from an alternate workplace for the same employer on the same day (eg between two TV studios).
- ✗ **You generally can't claim** a deduction when using a badged or unbadged vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer and the cost was a result of you performing your employment duties.

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 logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

TRAVEL EXPENSES

- ✓ **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example, travelling interstate to conduct an interview. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.

Receiving a travel 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 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

CLOTHING AND LAUNDRY 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, such as your work shirt with the company logo on it. You can also claim a deduction for protective clothing that your employer wants you to wear, such as a high vis vest.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg standard jeans or a business suit), even if you only wear it to work and even if your employer tells you to wear it.

MEAL EXPENSES

- ✓ **You can claim** a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement to undertake the overtime.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

HOME OFFICE EXPENSES

- ✓ **You can claim** the work-related proportion of running costs of your home office if you work from home, including the decline in value of office equipment, work-related phone calls, internet access charges, and electricity for heating, cooling and lighting costs.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal wthe cost of rates, mortgage interest, rent and insurance

