

DEDUCTIONS YOU CAN CLAIM

PARAMEDIC

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 job as a paramedic to your second job as a first aid trainer
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from your ambulance station to a meeting at head office.

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, weekend or early morning 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. Travel expenses can include expenses for meals, accommodation, fares and incidental expenses 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 automatically mean you can 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

CLOTHING EXPENSES

- ✓ **You can claim** the cost of buying, repairing or cleaning (laundering or dry cleaning) your paramedic uniform.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expense.
- ✗ **You can't claim** the cost of buying or cleaning conventional clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, a plain shirt you wear on the way to work before your shift starts.

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
 - tools and equipment, such as a stethoscope or a pin watch
 - additional costs you incur to renew a special licence or condition on your licence in order to drive the ambulance vehicle – for example, a heavy vehicle permit.
- ✗ **You generally can't claim** a deduction for the cost of:
 - obtaining or renewing your driver's license
 - attending social functions
 - haircuts or grooming
 - rent or other living expenses even if you are working at a different station or a remote location for an extended period, regardless of whether you receive an allowance from your employer.

