

# DEDUCTIONS YOU CAN CLAIM

## PERFORMING ARTIST

### 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 rehearsal for a musical production directly to your second job as a dance teacher
- to and from an alternate workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot.

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, including public transport, even if you live a long way from your usual workplace.

### 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** travel to an audition or interview to apply for a new role.

✗ **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, cleaning, hiring and repairing uniforms or costumes that are unique and distinctive to your role. For example, a burlesque dancer can claim stage make-up, costumes and dance shoes that are distinctive to the role.

✓ **You can claim** the cost of:

- a particular hairstyle if it's required for a role
- hairdressing to maintain a required hair length or style as part of a costume for continuity purposes
- stage makeup, including the cost of cleansing materials for removing stage makeup.

✗ **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
- seminars, training and conferences
- technical or professional publications.

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

- was met or reimbursed by your employer. You also can't claim private expenses, such as iPods, music subscriptions, childcare fees or clothes for your family.

