

# DEDUCTIONS YOU CAN CLAIM

## RETAIL WORKER

### 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 to your second job as a waiter
- to and from an alternate workplace for the same employer on the same day – for example, driving between separate retail stores for the same employer.

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.

✗ **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 outside normal business hours – eg late night shopping or weekend shifts.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.'

### SELF EDUCATION EXPENSES

✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg a customer service course.

✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg a health and wellbeing course.

### 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** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear.

✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg, black pants and a white shirt or everyday clothing—even if it's sold at the store you work for.

### MEAL EXPENSES

✓ **You can claim** a deduction for the cost of overtime meals on those occasions where:

- you worked overtime and took an overtime meal break, and
- your employer paid you an overtime meal allowance under an industrial law, award or agreement

✗ **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.

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ **You can claim**

- seminars and conferences
- technical or professional publications
- union and professional association fees

