

DEDUCTIONS YOU CAN CLAIM

SECURITY INDUSTRY

CAR EXPENSES

- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate workplaces because you have a second job
 - to and from an alternate workplace for the same employer on the same day (eg between different venues where you perform your duties as a security guard).
- ✗ **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 – for example, weekend or early morning shifts.

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.
- ✓ **You can claim** a deduction for protective clothing that your employer wants you to wear – for example, a bullet-proof vest or high-vis vest.
- ✓ **You can claim** your costs of laundering occupation-specific clothing or a distinctive uniform. You can't claim a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg black trousers or comfortable supportive boots), even if you only wear it to work and even if your employer tells you to wear it.

SELF EDUCATION EXPENSES

- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job and will either maintain or improve the specific skills or knowledge you require, or might result an increase in income from your current employment – for example, a self-defence 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

PHONE AND INTERNET EXPENSES

- ✓ As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
 - phone and internet usage if your employer needs you to use your personal devices for work
 - union and professional association fees.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

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 for 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.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim** renewal fees for a licence or ticket required to perform your employment duties in the security industry.
- ✗ **You generally can't claim** a deduction for obtaining your initial licence or ticket.
- ✗ **You generally can't claim** guard dog expenses, unless it is a requirement of your employment to provide your own guard dog to use when undertaking your employment duties. If the dog is your family pet, you can't claim any deductions for guard dog expenses.

