

DEDUCTIONS YOU CAN CLAIM

TRAIN DRIVER

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 train driver to your second job
- to and from an alternate workplace for the same employer on the same day – for example, between stations or depots.

In limited circumstances you can claim the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:

- The tools or equipment were essential for you to perform your employment duties and you didn't carry them merely as a matter of choice
 - The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
 - There was no secure storage for the items at the workplace.
- ✗ **You 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.

PHONE AND INTERNET EXPENSES

✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work. You can only claim the work-related portion of the use of your personal device.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
- overtime meal expenses when you are paid an overtime meal allowance under an industrial law, award or agreement and you purchase and consume a meal during your overtime, protective equipment such as sunglasses and ear plugs, union fees.

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 GROOMING EXPENSES

✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning items of a compulsory, distinctive uniform.

You can also claim a deduction for protective clothing that your employer wants you to wear – eg steel-capped boots.

✗ **You generally can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if you only wear it to work and even if your employer tells you to wear it – eg standard jeans, drill shirts and trousers.

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 driving the train to another town, resting in the barracks or accommodation and then returning home the next shift. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.

✓ You can only claim the amount you spent, and you must be able to show how you worked out your claim – for example, you kept a diary showing the times you were away and how many meals you ate and where.

✗ **You generally can't claim** the Commissioner's reasonable amounts for accommodation, meals and incidentals.

✗ **You can't claim** accommodation expenses if your employer provides you with accommodation.

