If you're a train driver it pays to learn what you can claim at tax time

To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

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 can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses

✓ **You can claim** a deduction when you:

- drive between separate jobs on the same day – eg from your job as a train driver to your second job
- drive to and from an alternate workplace for the same employer on the same day – eg travelling between stations or depots.

✗ **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.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

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.

Clothing 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 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 when you are required to travel, stay and sleep away from home to carry out your work duties eg 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.

✗ Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.

✗ **You cannot automatically claim** the Commissioner's reasonable amounts for accommodation, meals and incidentals. 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 can't claim** accommodation expenses if your employer provides you with accommodation.

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.

✗ **You can't claim** for the cost of your daily food, drinks and items that relate to the storage and consumption of food as this is generally a private expense.

This is a general summary only.
For more information, go to **ato.gov.au/occupations**

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