

# D4

## Work-related self-education expenses

This question is about self-education expenses that are related to your work as an employee and which you incur when you do a course to get a formal qualification from a school, college, university or other place of education.

To claim a deduction here, you must have met **one** of the following conditions when you incurred the expense:

- the course maintained or improved a skill or specific knowledge required for your work activities at that time
- you could show that the course was leading to, or was likely to lead to, increased income from your work activities at that time
- other circumstances existed which established a direct connection between the course and your work activities at that time.

You cannot claim a deduction for self-education expenses for a course that:

- relates only in a general way to your current employment or profession, or
- will enable you to get new employment.

You cannot claim any deductions against government assistance payments, including Austudy, ABSTUDY and Youth Allowance. You can go to [ato.gov.au/studyexpensechanges](http://ato.gov.au/studyexpensechanges) for more information.

Examples of expenses you can claim are textbooks, stationery, student union fees, student services and amenities fees, the decline in value of your computer, and certain course fees.

You must claim at this item any self-education expenses incurred in earning income shown on a *PAYG payment summary – foreign employment*.

### Did you have any of these self-education expenses?

- No** Go to question **D5**.  
**Yes** Read on.

## Completing your tax return

To work out your claim, you can go to [ato.gov.au/instructions2014](http://ato.gov.au/instructions2014) and use the Self-education expenses calculator or use the worksheet below.

- 1 If you used the calculator, transfer the amount you worked out to **D** item **D4** on your tax return and then go to step 6.

If you are not using the calculator, read on.

- 2 Add up your self-education expenses under the following categories:

## Worksheet

Category	Your amount
<b>A</b> General expenses that are deductible, including textbooks, stationery, student union fees, student services and amenities fees, course fees and public transport fares	
You cannot claim as course fees contributions you made under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP), or repayments under Student Financial Supplement Scheme (SFSS).	
Include car expenses (other than the decline in value of a car) worked out under the 'logbook' or 'one-third of actual expenses' method. For more information, see question <b>D1</b> on pages 25–6.	<input type="text"/>

**D4** Work-related self-education expenses

Category	Your amount
<b>B</b> Deductions for the decline in value of depreciating assets used for self-education, including computers and cars for which you are claiming deductions under the 'logbook' or 'one-third of actual expenses' method	\$ <input type="text"/>
<b>C</b> Expenses for repairs to items of equipment used for self-education	\$ <input type="text"/>
<b>D</b> Car expenses related to your self-education for which you are claiming deductions under the 'cents per kilometre' or '12% of original value' method. (If you have included deductions for the decline in value of or repairs to your car under category B or C, you cannot claim car expenses under this category.)	\$ <input type="text"/>
<b>E</b> Self-education expenses that are not deductible, which are: <ul style="list-style-type: none"> <li>■ private costs, including non-deductible travel and childcare costs, and</li> <li>■ capital costs, like the purchase price of a desk or computer</li> </ul> Do not include: <ul style="list-style-type: none"> <li>■ contributions you made under HECS-HELP, or</li> <li>■ repayments under Higher Education Loan Program (HELP) or SFSS.</li> </ul>	\$ <input type="text"/>

Use your amounts from the worksheet above to complete the following steps.

**3** If you had any category A expenses, go to step 4. Otherwise, read on.

Add B, C and D.	\$ <input type="text"/> (f)
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Transfer the amount at (f) to **D** item **D4**. Go to step 6.

**4** Add C, D and E.  (g)

If the amount at (g) is less than \$250, go to step 5. Otherwise, read on.

Add A, B, C and D.  (h)

Transfer the amount at (h) to **D** item **D4**. Go to step 6.

**5** In working out what you can claim, certain costs are reduced by \$250.

Take the amount at (g) away from \$250.  (i)

Take the amount at (i) away from your category A amount. If the result is zero or less, write **0** at (j).  (j)

Add B, C and D.  (k)

Add (k) and (j).  (l)

Transfer the amount at (l) to **D** item **D4**. Go to step 6.

**6** Select the code letter that best describes your circumstances at the time you incurred the expenses.

- K** The study maintained or improved a skill or specific knowledge required for your work activities.
- I** You could show that the study was leading to, or was likely to lead to, increased income from your work activities.
- O** Other circumstances existed which established a direct connection between your self-education and your work activities as an employee.

**7** Print your code letter from step 6 in the **CLAIM TYPE** box at **D**.