

# DEDUCTIONS YOU CAN CLAIM

## BUS 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, finishing your morning bus shift and driving directly to your second job in administration
- to and from an alternate workplace for the same employer on the same day – for example, travelling between different depots for the same company.

In limited circumstances you can claim the cost of trips between home and work, where you carry bulky tools or equipment for work.

✓ **You can claim** a deduction for the cost of these trips if:

- the tools or equipment are essential to perform your employment duties the tools or equipment are bulky and you don't carry them merely as a matter of choice
- there is no secure storage for the items at the workplace.

✗ **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 work outside normal business hours.

If you claim car expenses, you can use the logbook method or the cents per kilometre method.

### TRAVEL EXPENSES

✓ **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, driving a two-day bus tour group from Newcastle to Canberra where you are required to sleep away from your home overnight. This could include expenses for meals, accommodation, fares and incidentals.

✗ **You can't claim** a deduction for travel expenses if your employer or another person has paid for the expenses or reimbursed you. Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. You still need to be able to show you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

### 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** the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive to your job.

✓ **You can claim** protective clothing and footwear that protect you from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out – for example, sunglasses and steel-capped boots

✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

✗ **You can't claim** the cost of buying, cleaning or repairing plain clothing worn at work, even if you only wear it to work and your employer tells you to wear it – for example, plain jeans or black trousers

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:

- the cost of compulsory checks and medical assessments required to maintain your employment – for example, working with children checks
- the cost of overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income

✗ **You generally can't claim** the cost of compulsory checks and assessments to get a job as a bus driver, even if they are condition of your employment.

For example, you can't claim a pre-employment medical examination.

