

# DEDUCTIONS YOU CAN CLAIM

## CALL CENTRE OPERATOR

### 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.

### HOME-OFFICE EXPENSES

✓ **You can claim** the work-related portion of running expenses for your home office when you work from home, including:

- the decline in value of office equipment
- electricity for heating, cooling and lighting
- other running expenses

✗ **You can't claim** a deduction if your employer paid for the purchase and set up of your home office equipment and furniture, or they reimbursed you for the expense

✗ **You can't claim** occupancy expenses, such as the cost of rates, mortgage interest, rent and insurance.

## 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** self-education, study, seminars and training if they directly relate to your current job as a call centre operator and they:

- maintain or improve the skills and knowledge you need for your current duties – for example, training to use new record-keeping software
- result in or are likely to result in an increase in your income from your current employment – for example, studying for a Certificate III in Customer Engagement.

You need to be able to show how the course relates to your employment and have records for the expenses you claim – such as receipts for course fees, text books, stationery and travel expenses.

✗ **You can't claim** a deduction if your study is only related in a general way to your current job or is designed to help you get a new job. For example, you can't claim the cost to become a mortgage broker.

### CLOTHING EXPENSES

✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing that is unique and distinctive to your job. Clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the public.

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

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

- logbooks, diaries and pens that aren't provided by your employer

✗ **You generally can't claim** compulsory pre-employment assessments – for example, a hearing assessment you need to pass as a condition of employment.

