

DEDUCTIONS YOU CAN CLAIM

COMMUNITY SUPPORT WORKER

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 first job as a personal care assistant to your second job as a disability support worker
- to and from an alternate workplace for the same employer on the same day – for example, directly between clients' homes.

✗ **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 – eg public holidays or night shifts.

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

CLOTHING AND LAUNDRY EXPENSES

✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it is considered:

- protective – clothing you wear to protect yourself from specific risks of injury or illness at work and must have protective features or functions. For example, non-slip nursing shoes
- compulsory uniforms – you must be explicitly required to wear it by a workplace agreement or policy, which is strictly and consistently enforced and is sufficiently distinctive to your organisation
- non-compulsory uniforms that are registered with AusIndustry (check with your employer if you're not sure)..

✗ **You can't claim** the cost of buying, hiring, repairing or cleaning conventional clothing you bought to wear for work. 'Conventional clothing' is everyday clothing worn by people – for example, jeans, t-shirts and sneakers worn by support workers and business attire worn by office workers.

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

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

SELF-EDUCATION EXPENSES

✓ **You can claim** self-education and study expenses if your course relates directly to your current employment as a community support worker or direct carer and it:

- maintains or improves the specific skills and knowledge you need for your current duties
- results in or is likely to result in an increase in income from your current employment.

For example, expenses you incur to undertake a Certificate IV in Ageing Support to maintain or improve the specific skills and knowledge you require as an aged care worker would be deductible.

✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Nursing if you're working as a personal care assistant.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

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

- phone and internet costs, with records showing your work-related usage
- expenses you incur working from home that are not incidental (for example, you can't claim the cost of checking your roster or payslip)
- seminars, conferences and courses that directly relate to your work.

✗ **You can't claim** private expenses, such as:

- personal grooming or hygiene products, even if you're required to stay overnight with a client (such as toothbrushes, shampoo or conditioner)
- flu and other vaccinations, even if you're required to have them for work

