

DEDUCTIONS YOU CAN CLAIM

CONSTRUCTION WORKERS

CAR EXPENSES

- ✓ **You can claim** a deduction when you are:
 - Driving between separate jobs on the same day (eg you work for two different employers)
 - Driving to and from an alternate workplace for the same employer on the same day (eg travelling between depots or worksites)
 - Transporting bulky equipment provided you meet the following criteria:
 - › Your employer required you to transport the equipment to work
 - › It was essential to earning your income
 - › There was no secure area to store the equipment at work
 - › It was bulky around 20kg and was cumbersome to transport.

If you claim car expenses, you need to keep a record of your work-related car expenses using a logbook or be able to demonstrate a reasonable calculation using the cents per kilometre method.

- ✗ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours. This includes parking fees and tolls when you drive to and from work.

TRAVEL EXPENSES

- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight from your usual work location (eg traveling to a remote area), provided the cost was incurred while carrying out your work duties.*
Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight, you spent the money and the travel was directly related to earning your income.

* Circumstances may be different for FIFO workers.

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** deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear (eg steel-capped boots, high-vis vests, fire-resistant and sunprotection clothing).
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it (eg standard jeans, drill shirts and trousers).

DEPRECIATION OF TOOLS AND EQUIPMENT EXPENSES

- ✓ **You can claim** a deduction if you are required to purchase tools and equipment for your work and they cost more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation).
- ✗ **You can't claim** a deduction relating to any private use of the equipment or if the tools and equipment are supplied by your employer or another person.
You can only claim an immediate deduction for tools and equipment where the cost is \$300 or less.

OTHER DEDUCTIBLE EXPENSES

- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the cost of:
 - Protective equipment such as sunglasses, sunhats and sunscreens
 - Safety equipment such as harnesses, goggles and breathing masks
 - Union fees.

