

DEDUCTIONS YOU CAN CLAIM

HAIRDRESSER / BEAUTY THERAPIST

CAR EXPENSES

- ✓ **You can claim** a deduction for the cost of using your car when you drive:
 - between separate jobs on the same day – for example, from your hairdresser job to a second job with another employee
 - to and from an alternate workplace for the same employer on the same day, such as a different salon.
- ✗ **You can't claim** the cost of normal trips between home and work, even if you have to work outside normal hours (eg late night shopping or on the weekend). 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 away from your home overnight in the course of performing your employment duties – for example, to attend a conference, seminar, training course or industry promotion.

This could include meals, accommodation, fares and incidental expenses that you incur.

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

CLOTHING AND LAUNDRY EXPENSES

- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job. You can also claim a deduction for protective clothing that your employer wants you to wear – for example, face masks and gloves.

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

TOOLS AND EQUIPMENT EXPENSES

- ✓ **You can claim** a deduction for the cost of tools and equipment that you use for work, such as hair cutting and hair styling tools. If you use the tools and equipment for work-related purposes as well as private purposes – for example, you cut your family's hair with your scissors at home – you can only claim a deduction for your work-related use of the tools and equipment.

If a tool or item of work equipment cost:

- more than \$300 – you can claim a deduction for the cost over a number of years (decline in value)
 - \$300 or less – you can claim an immediate deduction for the whole cost
- ✓ **You can claim** a deduction for the cost of repairing your tools and equipment you use for work. If the tools or equipment were also used for private purposes, you can't claim a deduction for that part of the repair cost that relates to your private use of the tools and equipment.
 - ✗ **You can't claim** a deduction if the tools and equipment are supplied by your employer or another person.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim:**
 - mobile phone calls
 - union and professional association fees
 - technical or professional publications.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

