

DEDUCTIONS YOU CAN CLAIM

RECRUITMENT CONSULTANT

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 recruitment consultant to your second job as a career counsellor
- to and from an alternate workplace for the same employer on the same day – for example, travelling from your usual workplace to attend a professional development workshop at a conference centre.

✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or you are working from home. For example, trips between your home and your workplace are not deductible if you are working from home for convenience rather than at the office but have to drive into the office for a meeting and then back home to continue work.

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:

- a compulsory uniform – 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
- a non-compulsory uniform that is 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, business attire worn by office 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

HOME OFFICE EXPENSES

✓ **You can claim** the work-related portion of additional running expenses you incur when you work from home, so long as you meet the eligibility criteria and record-keeping requirements.

✗ **You can't claim:**

- coffee, tea, milk and other general household items your employer may provide you at work
- if your employer pays for or reimburses you for these expenses.

Generally, employees also can't claim the cost of rates, mortgage interest, rent and insurance. There are different ways to calculate home office expenses depending on your circumstances.

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, travelling interstate to attend a conference. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

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

- renewing your annual practising certificates
- parking fees and tolls where car expense conditions are met
- Supreme Court Library fees
- professional indemnity insurance
- union and professional association fees
- technical or professional publications.

