

Item	Yes/ No
Airport Lounge Membership Only for work-related purposes	✓
Annual Practicing Certificate Applies to professional persons who must pay an annual fee to practice in their chosen field (Eg. AHPRA)	✓
Bank Charges Allowed if account mainly earns interest. NOT private transaction fees	✓
Briefcase/Handbag If used only for work and business purposes. If more than \$300, it must be depreciated	✓
Calculators and electronic organisers If used only for work and business purposes. If more than \$300, it must be depreciated	✓
Child care fees	✗
Clothing, uniforms and footwear Uniform must be unique to occupation, organisation or protective in nature (Eg. Chef pants, nurse uniform)	✓
Club Membership Fees	✗
Coaching Classes Applies to performing artists to maintain existing skills or obtain related skills	✓
Computer and Software Allowed if used for purposes relating to employment or business activities	✓
Conferences, Seminars and Training courses Allowed if used to maintain or increase employees knowledge, skills or ability	✓
Conventional Clothing	✗
Drivers Licence	✗
Entertainment Expenses	✗
Fines	✗
First Aid Course Allowed if directly related to employment or business activities	✓
Gifts / Donations \$2 or more if made to an approved 'deductible gift recipient' body or fund	✓
Glasses and contact lenses (Prescribed)	✗
Grooming Allowed if employed as aircraft cabin crew or performing artist	✓
Gym Membership Allowed for <u>Defence Force members and Professional Sports persons only</u>	✓
HELP/HECS repayments	✗

Home Office Expenses Allowed if you perform work from home	✓
Income Protection Insurance Allowed <u>except if your policy is through your Superannuation Fund</u>	✓
Insurance – Sickness or Accident	✓
Interest Allowed if money borrowed is for work-related purposes	✓
Laundry and Maintenance Allowed if the cost of clothing is deductible (see 'clothing, uniforms and footwear')	✓
Meals Allowed if purchased while travelling overnight for work related purposes or overtime meals if allowed by award	✓
Medical Examination Allowed except if was a requirement to obtain a job	✓
Newspapers Allowed if directly related to income producing activities	✓
Parking fees and tolls Allowed if paid while travelling for work-related purposes, <u>Not</u> Fines	✓
Practising certificate	✓
Professional Association Fees	✓
Professional Library (Books, CDS, Videos etc.)	✓
Protective Clothing/Equipment (eg. harnesses, goggles, boots) Allowed claims for sunscreen, sunglasses if working outside	✓
Removal and relocation costs	✗
Repairs Allowed for incoming producing property and / or work related equipment	✓
Self-education Allowed if there is a direct connection between course and current employment	✓
Social Functions	✗
Stationery (Eg. Diaries, Log books, Pens, Paper etc.)	✓
Subscriptions Allowed if direct connection between publication and current employment	✓
Tax Agent Fees	✓
Telephone Calls and usage for work purposes only. <u>Silent number fees are not allowed</u>	✓
Tools If used <u>only</u> for work and business purposes. If more than \$300, it must be depreciated.	✓
Travel Expenses Allowed if employees must transport bulky tools that cannot be stored at work, traveling from home to alternate work or between two places of employment.	✓
Union Fees	✓

178 Argent Street
BROKEN HILL NSW 2880
Telephone: (08) 8087 3500
Email: admin@charris.com.au

Vaccinations	X
Watch Unless job specific (Eg. nurses Fob watch)	X