

## Work Related Expenses

This section is for expenses relating to your employment only. You must be able to substantiate all your claims for deductions with written evidence. You must have spent the money and not been reimbursed. It must be directly related to earning your income and you must have a record to prove the expenses.

**Our office only requires a summary of your expenses, we do not need to sight or keep the receipts. Please keep these records in a safe place.**

To claim a deduction for a work expense, including the decline in value of a depreciating asset, you must substantiate it by getting written evidence. This evidence can be in paper or electronic form. For most work expenses you need a receipt or similar document from the supplier that shows all the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchased
- the date you purchased the goods or services
- the date the document was produced.

## Work related car expenses

Car expenses can be claimed if you use your personal vehicle for any of the following:

- Travelling between work sites
- Visiting customers – existing and potential
- Attending meetings & training seminars
- Running errands on behalf of your employer

There are three methods we can use to claim your work-related car use:

- Cents per kilometre method (max 5,000kms) (@ \$0.85c per kilometre) – you cannot then claim for actual motor vehicle expenses
- Logbook method – required keep a logbook (3 months) of all work travel, you can then claim for the percentage of motor vehicle expenses based on the amount of work travel
- Statutory method – applies a fixed percentage of 20% of the purchase price value of the motor vehicle

Please complete the table below for the following methods of claiming:

- **Logbook method**
- **Statutory method**

Make and model of the Car			
Registration Number		Registered Owner	
Date of Purchase		Purchase Price	\$
Size of the engine	cc	Finance type: Lease / Hire Purchase	
Odometer reading at beginning financial year		Odometer reading at end of financial year	
No. of kilometers travelled		No. of kilometers travelled for work	
Business Use Percentage	%		
How much did you spend on:			
Petrol	\$	Registration	\$
Insurance	\$	Road Side Assistance	\$
Tyres	\$	Service	\$
Repairs	\$	Lease/Hp	\$
Other (please specify)			
Do you still hold all receipts / statements and proof of payments?			Yes/No

## Work-related uniform and other clothing expenses

You can claim a deduction for the cost of buying and cleaning occupation-specific clothing, protective clothing and unique, distinctive uniforms.

To make a deduction you may need to have written evidence that you purchased the clothing and diary records or written evidence of your cleaning costs.

If you received an allowance from your employer for clothing, uniforms, laundry or dry-cleaning, make sure you show the amount of the allowance on your tax return.

You can claim for clothing that is specific to your occupation, is not every day in nature and allows the public to easily recognise your occupation - such as the checked pants a chef wears.

You can't claim the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such examples as a bartender's black trousers and white shirt, a businessperson's suit, or a swimming instructor's swimwear.

	Amount Spent \$	Receipts Yes / No
Protective clothing		
Occupation-specific clothing		
Non-compulsory uniform		
Compulsory uniform		
Laundry (up to \$150 without receipts)		
Dry cleaning		
Other claims – mending/repairs, etc. (please specify)		
Please des		

## Work-related self-education expenses

Name of course undertaken		
	Amount Spent \$	Receipts? Yes / NO
Student union fees		
Course fees		
Travel		
Textbooks		
Stationery		
other (please specify)		
Does the course relate to your existing work?		
How many hours per week (on average) did you study at home?		No. of hours

**Other work-related expenses (Remember these are expenses to do with your employment only)**

	<b>Amount Spent \$</b>	<b>Receipts Yes / No</b>
Home office expenses		
How many hours pw on average do you spend working at home?  How many hours pw on average do you spend working at home? From 01.07 .22 – 30.06.23		
Computer and software		
Internet		
Telephone/Mobile Phone		
Tools and equipment < \$300 each item		
Subscriptions /Union fees /Professional Associations		
Journals/periodicals		
Briefcase/calculators etc.		
Depreciation – Assets costing > \$300 each item date bought and cost		
Seminars and courses not at an educational institution		
Course fees		
Travel		
Other (please specify)		
Expenses in relation to allowances		
Any other work deductions (please specify)		