

Home / Individuals / Income and deductions / In detail / Occupation and industry specific guides / Deductions

Deductions

You may be able to claim deductions for your work-related expenses (/Individuals/Income-and-<u>deductions/Deductions-you-can-claim/?anchor=Workrelatedexpenses#Workrelatedexpenses</u>). These are expenses you incur to earn your income as a teacher or education professional.

For a summary of common claims, <u>Teacher deductions (PDF, 319KB)</u> (/uploadedFiles/Content/IAI/Downloads/Toolkits/TaxTimeToolkit Teacher.pdf) . Or use the list of expenses below to learn more.

To claim a deduction for work-related expenses:

- you must have spent the money and you weren't reimbursed
- the expense must directly relate to earning your income
- you must have a record (/individuals/income-and-deductions/records-you-need-to-keep/) to prove it (usually a receipt).

You can only claim a deduction for the work-related portion of an expense. You can't claim a deduction for any part of an expense that is not directly related to earning your income or that is private.

If you don't keep records of your work-related expenses you can't claim them as a deduction.

You can use the <u>myDeductions (/General/Online-services/ATO-app/myDeductions/)</u> tool in the ATO app to help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

A summary of common deductions is also available in Chinese, Hindi and Punjabi. Go to, Other languages (/General/Other-languages/). Select your language, then Individuals from the left-hand menu. A link to the summary will be in the list on this page.

Use our list of expenses to help you work out:

- if you can claim a deduction for your expenses
- how much you can claim
- records you need to keep to claim a deduction.

Common expenses

- A–F (?anchor=CommonexpensesAF#CommonexpensesAF)
 - Bags and cases for work items (?
 - anchor=Bagsandcasesforworkitems#Bagsandcasesforworkitems)
 - Books, journals and professional library (?
 - anchor=Booksjournalsandprofessionallibrary#Booksjournalsandprofessionallibrary)
 - <u>Car expenses (?anchor=Carexpenses#Carexpenses)</u>
 - Child care (?anchor=Childcare#Childcare)
 - Clothing and uniform expenses (including footwear) (?
 - anchor=Clothinganduniformexpensesincludingfootw#Clothinganduniformexpensesincludingfootw)
 - <u>Driver's licence (?anchor=Driverslicence#Driverslicence)</u>
 - Excursions, school trips and camps (?
 - anchor=Excursionsschooltripsandcamps#Excursionsschooltripsandcamps)
 - Fines and penalties (?anchor=Finesandpenalties#Finesandpenalties)
 - First aid courses (?anchor=Firstaidcourses#Firstaidcourses)
 - Fitness expenses (?anchor=Fitnessexpenses#Fitnessexpenses)
- <u>G-O (?anchor=CommonexpensesGO#CommonexpensesGO)</u>
 - Glasses, contact lenses and anti-glare glasses (?
 - anchor=Glassescontactlensesandantiglareglasses#Glassescontactlensesandantiglareglasses)
 - Grooming expenses (?anchor=Groomingexpenses#Groomingexpenses)
 - Hiring equipment (?anchor=Hiringequipment#Hiringequipment)
 - Laundry and maintenance (?anchor=Laundryandmaintenance#Laundryandmaintenance)
 - Meal and snack expenses (?anchor=Mealandsnackexpenses#Mealandsnackexpenses)
 - Overtime meal expenses (?anchor=Overtimemealexpenses#Overtimemealexpenses)
- P-S (?anchor=CommonexpensesPS#CommonexpensesPS)
 - Parking fees and tolls (?anchor=Parkingfeesandtolls#Parkingfeesandtolls)
 - Phone, data and internet expenses (?
 - anchor=Phonedataandinternetexpenses#Phonedataandinternetexpenses)
 - Protective items (?anchor=Protectiveitems#Protectiveitems)
 - Removal and relocation expenses (?
 - anchor=Removalandrelocationexpenses#Removalandrelocationexpenses)
 - Repairs to tools and equipment (?
 - anchor=Repairstotoolsandequipment#Repairstotoolsandequipment)
 - Self-education and study expenses (?
 - anchor=Selfeducationandstudyexpenses#Selfeducationandstudyexpenses)
 - Seminars, conferences and training courses (?
 - anchor=Seminarsconferencesandtrainingcourses#Seminarsconferencesandtrainingcourses)
 - Social functions (?anchor=Socialfunctions#Socialfunctions)
 - Stationery (?anchor=Stationery#Stationery)
 - Student expenses (?anchor=Studentexpenses#Studentexpenses)

- Sunglasses, sunhats and sunscreens (?
- anchor=Sunglassessunhatsandsunscreens#Sunglassessunhatsandsunscreens)
- T–W (?anchor=CommonexpensesTW#CommonexpensesTW)
 - Taxi, ride-share, public transport and car hire (?
 - anchor=Taxiridesharepublictransportandcarhire#Taxiridesharepublictransportandcarhire).
 - Teaching aids (?anchor=Teachingaids#Teachingaids)
 - Tools and equipment (?anchor=Toolsandequipment#Toolsandequipment)
 - <u>Travel expenses (?anchor=Travelexpenses#Travelexpenses)</u>
 - Union and professional association fees (?
 - anchor=Unionandprofessionalassociationfees#Unionandprofessionalassociationfees)
 - Working from home expenses (?
 - anchor=Workingfromhomeexpenses#Workingfromhomeexpenses)

You can also use the Employees guide for work expenses (/law/view/document? DocID=SAV/EGWE/00004&PiT=99991231235958) to help you work out whether your expenses are deductible, and what records you need to keep.

Last modified: 16 May 2022 QC 22569

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).