




Performing artists – income and work-related deductions

Employee performing artists guide to income, allowances and claiming deductions for work-related expenses.

22 May 2025

For a summary of common expenses, see [Performing artist \(PDF, 434KB\)](#) .

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

Record keeping for work expenses

Records you need to keep as evidence of your expenses and exceptions to keeping some records.

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

22 May 2025

[Amounts you do and don't include](#)

[Allowances](#)

[Reimbursements](#)

Amounts you do and don't include

You must include all the income you receive as a performing artist during the income year in your tax return, regardless of when you earn it, this includes:

- salary and wages, including cash or bonus payments
- allowances
- compensation and insurance payments – for example, payments made under an income protection insurance policy to replace salary and wages.

Don't include as income any [reimbursements](#) you receive.

Your income statement or payment summary will show all your salary, wages and allowances for the income year.

Example: bonus paid based on ticket sales

Ralf is cast as the lead role in a play. Ralf's employment contract has a clause which entitles him to a bonus if more than 50,000 tickets are sold over the period the play runs. The bonus is equal to 1% of the cost of each ticket in excess of 50,000 tickets sold.

During the period the play runs, 80,000 tickets are sold. Ralf receives a bonus of \$1,800 that is shown on his income

statement at the end of the relevant income year.

Ralf must include the \$1,800 bonus as income in his tax return.

Allowances

You must include all allowances your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, sound equipment or costumes
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, working irregular hours
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for [Allowances not on your income statement.](#)

Allowances not on your income statement or payment summary

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement or payment summary, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

- include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you receive.

Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

Allowance types, reason for the allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Height allowance Irregular working hours	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Meal allowance when you travel for work	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction

Bessie is an acrobat. The show she is currently performing in requires her to carry out her act at heights over and above the average height acrobats generally perform at. Bessie's employer pays her an allowance for each show she performs at above average heights.

The allowance is shown on her income statement at the end of the income year.

Bessie must include the allowance as income in her tax return.

Bessie can't claim a deduction because she does not incur any deductible work-related expenses. The allowance compensates her for a dangerous aspect of her work. It is not to cover work-related expenses.

Example: allowance assessable, deduction allowed

Dennis is the stagehand manager for a theatre company. One of his employment duties is to be the designated first aid officer for the theatre company. To fulfil this role, Dennis must hold a first aid certificate and attend a refresher first aid course each year to keep his knowledge up to date.

Dennis receives an allowance for holding a first aid certificate which his employer shows on his income statement at the end of the income year. Dennis organises and pays for the refresher first aid course each year.

Dennis must include the allowance as income in his tax return.

Dennis can claim a deduction for the refresher first aid course. This is because he is the designated first aid officer and must complete training to assist in emergency work situations that may arise.

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a reimbursement.

A reimbursement is not an allowance.

If your employer reimburses you for expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for them.

Find out about performing artists:

- Deductions for work expenses
- Record keeping for work expenses

51260

Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

22 May 2025

For a summary of common expenses, see [Performing artist \(PDF, 434KB\)](#) [📄](#).

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money and you weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must have a **record** to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you can only claim a deduction for the work-related use.

You can't claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim as a performing artist:

- [Performing artist expenses A–F](#)
- [Performing artist expenses G–O](#)
- [Performing artist expenses P–S](#)
- [Performing artist expenses T–W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the [myDeductions](#) tool in the ATO app to store records and 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.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the [other languages' homepage](#).
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Performing artist expenses A–F



Details on claiming performing artist expenses.

Performing artist expenses G–O



Details on claiming performing artist expenses.

Performing artist expenses P–S



Details on claiming performing artist expenses.

Performing artist expenses T–W



Details on claiming performing artist expenses.

51260

Performing artist expenses A–F

Details on claiming performing artist expenses.

16 May 2025

[Agents fees](#)

[Audition expenses](#)

[Car expenses](#)

[Child care](#)

[Clothing and uniform expenses \(including footwear\)](#)

[Coaching classes](#)

[Drivers licence](#)

[Entertainment and social functions](#)

[Fines and penalties](#)

[First aid courses](#)

Agents fees

You can claim a deduction for **commissions** paid to your agent. If your employment contract allows for renegotiation, review or extending the contract, the costs of doing so will be an allowable deduction. These are expenses you incur in gaining your employment income.

You can't claim a deduction for **upfront or joining fees paid to an agent** or for the cost of engaging an agent to negotiate the terms and conditions of a new contract. This is because you incur the expenses before you start the employment.

Example: agent fees

Zahra is an actress and joins an acting agency to help further her career. She pays a setup fee as part of joining the agency. Zahra is offered a contract to be one of the leads in a TV series for one year with a mutual option to extend the contract. The show turns out to be a large success and her agency negotiates to extend the contract for another year.

Zahra can't claim the costs of joining the agency as it enables her to get work. She can claim the costs to renegotiate her contract as it is part of her employment activity.

Audition expenses

You can't claim a deduction for the cost of preparing for or attending auditions, as you incur these expenses in getting work rather than doing work.

Car expenses

You can't claim a **car expenses** deduction for normal trips between your home and regular place of work. These are private expenses, even if you:

- live a long way from your usual or regular workplace

- have to work outside normal business hours (for example, on the weekend or late in the evening).

In limited circumstances, you can claim the cost of trips **between home and work**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
 - because of the size and weight, they are awkward to transport
 - they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of work where you have no fixed place of work and you continually travel from one work site to another before returning home.

You can also claim a deduction for the cost of using your car when you drive:

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, from your rehearsal for a musical production directly to your second job as a dance teacher
- to and from an alternative workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot.
- from home directly to an alternative workplace – for example, travelling from home to meet a producer at their business premises which is not your regular work location.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method to work out your deduction if you:

- own the car
- lease the car (directly from the finance company)
- hire the car under a purchase agreement (with the car dealership or a finance company).

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

If you use the **logbook method**, you need to keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

If you use the **cents per kilometre method**, you can claim a **set rate** for each work-related kilometre travelled. The maximum number of kilometres you can claim under this method is 5,000. You must be able to show how you work out your kilometres and that they were work-related.

When you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs. You must use the same method for all claims for the same car, even if the claims are for a different employment or business use.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)

- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you are not required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

Example: transporting equipment

Andre is a street performer and as part of his act he needs several items of equipment that are large and heavy. His employer doesn't supply a secure area at his workplace for his performance equipment, so he must transport his equipment between his home and work every day.

Andre can claim a deduction for the expenses he incurs to transport his equipment between his home and work because:

- there is no secure place to store his equipment at his workplace
- the equipment is bulky and because of its size and weight, it can only be conveniently transported using Andre's car
- the equipment is essential to Andre's performance.

Example: storage is available

Jocelyn is a theatre director, and she requires large and bulky equipment to perform her role. Her employer provides a secure storage area to store her equipment. However, Jocelyn chooses to transport her equipment between home and work every day, instead of leaving them in the secure storage room provided.

Jocelyn can't claim a deduction for transporting her equipment between home and work as she has made a personal choice to transport her equipment. Her work has not created a practical need to transport bulky tools between home and work. Therefore, it is a private expense.

Child care

You can't claim a deduction for the cost of **child care** (including school holidays and before and after school care) when you're working. It's a private expense, and the expenses have no direct connection to earning your income.

Clothing and uniform expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

Generally, you can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, evening wear worn by members of an orchestra or gym clothes worn by employee performing artists.

You may be able to claim a deduction for the cost of conventional clothing bought or hired as a costume for a particular role.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective clothing** – clothing that has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, cleaning aprons, non-slip shoes or smocks worn to stop you coming into contact with harmful substance. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.

- **occupation-specific** – clothing that distinctly identifies you as a person associated with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- a **compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides
- a **non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

You can't claim a deduction if your employer buys, repairs or replaces your clothing.

Example: conventional clothing

Benjamin, a stage manager, has to wear a black shirt, black pants and black shoes when working. There's no employer logo on any of the items.

Benjamin can't claim the cost of buying these items, even though his employer requires him to wear a specific colour. They are not distinctive enough to make them part of a uniform and are still considered conventional clothes.

Example: occupation-specific clothing

Anna is a burlesque dancer and is required to buy and wear a costume with specific shoes when performing. Her employer doesn't reimburse her for any of these expenses.

Anna can claim the cost of buying the costume and shoes as they aren't conventional items that she would normally wear.

These items are distinctive and relevant to her role as a burlesque dancer.

Example: conventional clothing

Cameron is a professional actor who buys clothing to wear on stage as a costume in a particular production. The clothing Cameron buys is conventional, but he only wears it as a costume when he is performing in the production. It also isn't the type of clothing that Cameron normally wears.

Cameron can claim a deduction for the clothing he buys. Even though the clothing Cameron buys to play the part is conventional clothing, it is directly related to performing his employment activities.

Coaching classes

You can claim a deduction for the cost of training to maintain existing skills or to acquire or improve related skills. For example, singing, acting or dancing lessons.

You can also claim a deduction for the cost of acquiring special skills required for a particular role.

Example: classes taken for a role

Geoff is an employee actor who obtains a part that requires him to play a professional tennis player. Geoff takes tennis lessons from a professional tennis coach to look proficient when playing the scenes.

Geoff can claim a deduction for the cost of the tennis lessons.

Drivers licence

You can't claim a deduction for the cost to get or renew your **drivers licence**, even if you must have it as a condition of employment. This is a private expense.

You can claim a deduction for additional costs you incur to get a special licence or condition on your licence to perform your work duties. For example, the cost you incur to get a heavy vehicle permit.

Example: special licence

Sanjay is a stunt double. Having a valid driver's licence is a condition of Sanjay's employment as stunt double. For a particular movie, Sanjay needs to be filmed driving a big rig at high speeds, so he applies for heavy vehicle permit.

Sanjay can claim a deduction for the cost of getting his heavy vehicle permit.

Sanjay can't claim a deduction for the cost of renewing his driver's licence each year.

Entertainment and social functions

You can't claim a deduction for the cost of any **entertainment, fundraising or social functions**. This applies even if they are compulsory or you discuss work matters at the event.

Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners
- attendance at sporting events as a spectator
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events do not have a direct connection to your income-producing activities.

You also can't claim the cost of travelling to and from functions.

Example: entertainment costs

Rachael is a dancer and attends a social breakfast organised by a theatre company. These breakfasts are held every other month to encourage performing artists within the region to network.

Rachael can't claim a deduction for the cost of attending the breakfast, as these events do not have a direct connection to her income-producing activities as a dancer.

Fines and penalties

You can't claim a deduction for any **fin**es or **penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties.

First aid courses

You can claim a deduction for the cost of **first aid training courses** if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

Fitness expenses

You generally can't claim **gym and fitness expenses** (such as skipping ropes, weights and other fitness equipment) even if you need to pass medical examinations and fitness tests to maintain your employment for your role. These are private expenses except in very limited circumstances.

You can claim a deduction in very limited circumstances, where your role requires you have an extremely high level of fitness. This will be the case where your role requires you to both:

- maintain an extremely high level of fitness well above the general occupation standard
- perform ongoing strenuous physical activities as an essential and regular part of your role.

For example, trapeze artists or tumblers working in a circus.

You can't in any circumstances claim a deduction for expenses you incur to buy conventional clothing you use in the course of keeping fit. This includes tracksuits, running or aerobic shoes, socks, sporting shirts or shorts.

Example: deductible fitness expenses

Nola is a trapeze artist and tumbler with a circus. She has a gym membership and takes regular pilates and yoga classes. Nola's role requires her to train and rehearse with her company to develop new trapeze and tumbling routines and perform 6 nights a week.

Nola can claim her fitness costs. Her job is to rehearse and perform trapeze and tumbling acts for the circus which is a strenuous physical activity that is essential and regular part of her duties. Maintaining an extremely high level of physical fitness is essential to her job.

Example: deductible expense and private expense

Octavia is a professional ballerina and must maintain an extremely high level of fitness. To maintain her fitness, she buys a gym membership, gym clothing and trains daily. Octavia also rehearses with her company to develop new performances. Her job requires her to perform in theatres Thursday to Sunday most weeks.

Octavia can claim a deduction for her gym membership. Her job requires her to rehearse and perform regularly which is a

strenuous physical activity that is essential and regular to her duties. However, Octavia can't claim a deduction for her gym clothes, as they are conventional clothing.

Example: private fitness expense

Alyce works as a show dance teacher on weekends. Alyce has a membership at a private gym and goes there three times a week to maintain her fitness.

Alyce can't claim the cost of gym fees as this is a private expense. While Alyce needs to keep a level of fitness for her employment, her role doesn't require strenuous physical activity as part of the performance of her duties.

For more performing artists expenses, see:

- Performing artist expenses G–O
- Performing artist expenses P–S
- Performing artist expenses T–W

51260

Performing artist expenses G–O

Details on claiming performing artist expenses.

16 May 2025

[Gifts](#)

[Glasses, contact lenses and anti-glare glasses](#)

[Grooming expenses](#)

[Laundry and maintenance](#)

[Meal and snack expenses](#)

[Multimedia](#)

[Newspapers and other news services, magazines and professional publications](#)

[Overtime meal expenses](#)

Gifts

You can't claim a deduction for the cost of gifts such as flowers or alcohol for fellow performers, producers or directors. These are private expenses.

Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses, even if you need to wear them while working. These are private expenses.

You can claim a deduction for the cost of tinted contact lenses to alter eye colour or special spectacle frames if it's required for a role.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working as an employee performing artist. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You can only claim a deduction for the work-related use of the item.

Grooming expenses

You can claim a deduction for the cost of:

- a particular hairstyle if it's required for a role
- hairdressing specifically to maintain a required hair length or style as part of a costume for continuity purposes

- stage makeup, including the cost of cleansing materials for removing stage makeup.

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products not relating to your role or costume, even though:

- you receive an allowance for grooming
- your employer expects you to be well groomed when at work.

All **grooming expenses** and products not relating to your role or costume are private expenses.

Example: grooming costs for a role

Benji is an actor and is shooting a movie. He is required to grow his hair and dye it dark brown for the movie. Benji is particular about his hairdresser and won't use the hairdresser provided by his employer. He pays for his personal hairdresser to cut and dye his hair according to the movie specifications. Benji's employer does not reimburse him.

He can claim the costs of his hairdresser as the hairdressing is particular to his role.

Example: non-essential grooming costs

Kate is a singer who performs on weekends at local restaurants. Kate likes to look professional and pays a professional makeup artist before each performance. She also gets a spray tan each fortnight.

Kate can't claim a deduction for these expenses, they are private expenses that are not essential to her employment duties.

Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

- protective – for example, a hi-vis jacket
- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- deductible conventional clothing, such as a costume for a particular role
- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains clothing you wear at work from one of the categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incurred for repairing and dry-cleaning expenses.

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records but you will still need to calculate and be able to show how you worked out your claim. This isn't an automatic deduction.

Meal and snack expenses

You can't claim a deduction for the cost of food, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties ([travel expenses](#)).

Example: meal while working

Valerie is a dancer at a casino. Valerie is required to work six days a week from 3:00 pm to 10:00 pm. On a normal day, Valerie:

- attends rehearsal with the other dancers until 5:00 pm
- meets with the director and music director to discuss any issues until 5:30 pm
- has a meal break for 45 minutes when she buys and eats a light meal
- gets her hair and makeup done
- performs from 7:30 pm to 9:00 pm
- warms down
- changes out of her costume and gets her makeup removed.

The meal that Valerie buys and eats on her meal break is not deductible. It is a private expense.

Multimedia

You can claim a deduction for the work-related part of the cost of multimedia, if it directly relates to your current employment as an employee performing artist. For example, you can claim a deduction for downloading music files used for rehearsals.

Newspapers and other news services, magazines and professional publications

The cost of newspapers, other news services and magazines are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, news service or magazine if you can show:

- a direct connection between your specific work duties and the content

- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim the portion related to your work-related use.

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement or payment summary as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is not shown as a separate allowance on your income statement or payment summary.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim overtime meal expenses without receipts. This is called the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

- up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

In all cases, you need to be able to show you spent the money and how you worked out your claim.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

For more performing artists expenses, see:

- Performing artist expenses A–F
- Performing artist expenses P–S
- Performing artist expenses T–W

51260

Performing artist expenses P–S

Details on claiming performing artist expenses.

16 May 2025

[Parking fees and tolls](#)

[Pay television and streaming services](#)

[Phone, data and internet expenses](#)

[Photographs](#)

[Repairs to tools and equipment](#)

[Research expenses](#)

[Self-education expenses](#)

[Seminars, conferences and training courses](#)

Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and regular place of work. This is a private expense.

You can claim a deduction for **parking fees and tolls** you incur on work-related trips.

Pay television and streaming services

You can't claim a deduction for the cost of **pay television or streaming services** such as Foxtel or Netflix. This is a private expense.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you do not need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because these are personal phone calls.

The cost of obtaining or maintaining a silent phone number is also a private expense and can't be claimed as a deduction.

If all or part of your work-related phone, data and internet expenses are incurred as a result of **working from home** and you use the **fixed rate method** to claim your working from home deductions, you can't claim a separate deduction for these expenses.

For more information, see:

- **Mobile phone, mobile internet and other devices**
- **Home phone and internet expenses**

Example: calculating phone expenses

Damon uses his phone for work purposes. He is on a set plan of \$49 a month.

He receives an itemised bill from his phone provider each month which includes details of his individual phone calls.

At least once a year, Damon prints out his monthly bill and highlights his work-related phone calls. He also makes notes on

the itemised bill about who he has called – for example, actors and agents.

Out of the 360 phone calls he has made in a 4-week period, Damon works out that 144 (40%) of the phone calls are for work. He applies that percentage to his monthly plan amount (\$49 a month).

He works out his phone calls for work purposes as follows:

Total work phone calls ÷ total number of phone calls = work use percentage for phone calls

$$144 \div 360 = 0.40 \text{ (that is 40\%)}$$

Damon can claim 40% of the total bill of \$49 for each month for work purposes:

$$\$49 \times 0.40 = \$19.60$$

Since Damon was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$19.60 = \$207.76$$

Example: work and private use

Gabriela is an actress and uses her computer and personal internet account at home to access her work emails and complete research for her roles. Gabriela uses her computer and internet for both work and private purposes.

Gabriela keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes.

Gabriela's internet use diary showed 30% of her internet usage was for work-related activities and 70% was for private use.

As her internet service provider charge for the year was \$1,200, she can claim:

$$\$1,200 \times 0.30 = \$360 \text{ as work-related internet use}$$

If anyone else was accessing the internet connection, Gabriela needs to reduce her claim to account for their use.

Photographs

You can claim a deduction for the cost of maintaining a photographic portfolio for publicity purposes. You can't claim a deduction for the initial cost of preparing the portfolio.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim an amount for your work-related use.

Research expenses

You can claim a deduction for the cost of researching a role or character that you have been employed to play. For example, the cost of reference material containing information on a character, era or event.

This includes the 'time usage cost' of researching on the internet, including the work-related portion of the service provider's recurrent costs or costs associated with accessing secure internet sites.

You'll need to show that you're required to access the internet as part of your work.

Example: deductible research expenses

Barry is cast to play the role of a former Prime Minister in an historical television drama. He buys several biographies of the Prime Minister and streams a documentary series on the Prime Minister's years in Government.

Barry can claim a deduction for the cost of the biographies and the direct costs of streaming the documentary.

Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment as an employee performing artist and at the time the expense is incurred it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction if at the time the self-education expense was incurred the expense either:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment
- enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as **course or tuition fees**, student and amenities fees, textbooks, academic journals and stationery expenses. You can claim a deduction for depreciating assets that cost \$300 or less or claim a deduction for the decline in value of any depreciating assets which cost more than \$300 that you use for your work-related study.

If you study at home, you may also be able to claim **work from home running expenses**, but not occupancy expenses.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loan (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: study directly relevant to employment

Ahmed is a stage actor in a Shakespearean theatre. To improve his performing skills, he enrolls in coaching classes for both fencing and vocal training.

Ahmed can claim a deduction for his study expenses because they are directly related to his current employment as a stage actor and will improve his performing skills.

Example: study to improve skills for a current job

Carmel is an actor in the state theatre company. Her performance requires several acrobatic tricks. To improve her skills in this area, she enrolls into an acrobat course.

Carmel can claim her self-education expenses for the acrobatic course because these lessons will maintain and improve the skills and knowledge she needs to perform her current duties.

Seminars, conferences and training courses

You can claim a deduction for the cost of **seminars, conferences and training courses** that relate to your work as an employee performing artist.

The costs you can claim includes fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a

conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course you can only claim the work-related portion. For example you add a holiday of one week to a training course that runs for one week.

Example: dominant purpose work-related

Elena is a dance teacher and attends a 5-day work-related conference in New York on choreography. On the first day of the conference, attendees were taken on a sightseeing tour, however the remaining time was spent on choreography.

As her main purpose is work-related, Elena can deduct all the expenses she incurred for the conference (airfares, accommodation and meals).

For more performing artists expenses, see:

- Performing artist expenses A–F
- Performing artist expenses G–O
- Performing artist expenses T–W

51260

Performing artist expenses T–W

Details on claiming performing artist expenses.

16 May 2025

[Taxi, ride-share, public transport and car hire](#)

[Theatre and film tickets](#)

[Tools and equipment](#)

[Travel expenses](#)

[Union and professional association fees](#)

[Working from home expenses](#)

Taxi, ride-share, public transport and car hire

You can claim a deduction for transport costs if you travel in the course of performing your work. For example, taking a taxi from your regular workplace to attend court.

You can't claim a deduction for transport expenses you incur to travel between home and your regular place of work, these are private expenses.

You can't claim a deduction if your employer reimburses you for these expenses.

Theatre and film tickets

You can claim a deduction for the cost of theatre and film tickets if the show has content directly related to your current work.

You can't claim the cost of tickets for shows you attend for general interest, entertainment or other private purposes.

Example: tickets related to current work

Ellen is a member of a professional ballet company. She attends a performance of Swan Lake by the Bolshoi Ballet Company that is on tour in Australia.

Ellen can claim a deduction for the cost of her ticket. Watching the style and standard of performance of a world-famous ballet company is directly related to her income-earning activities as a ballet dancer.

Example: tickets not related to current work

Benny is an employee actor. He regularly attends films and stage plays out of general interest and for entertainment.

Benny can't claim a deduction for the cost of attending the films and stage plays. The expenses are private.

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as an employee performing artist. For example, guitars, speakers, lights and microphones.

You can only claim a deduction for the work-related use of the item.

If the tool or equipment cost you \$300 or less, you can claim a deduction for it in the year you buy it, if:

- you use it mainly to produce non-business assessable income
- it's not part of a set that together cost more than \$300.
- it's not identical, or substantially identical, to other items that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value), if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300.
- is identical, or substantially identical, to other items that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of **repairs to tools and equipment** that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third-party supplies for use.

Example: equipment less than \$300

Scott is an employee musician. When his old guitar case breaks, Scott buys a new case. The guitar case cost \$290 and Scott only uses when he takes his guitar to work.

Scott can claim a deduction of \$290 in the income year he buys the guitar case.

Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, if you're required to travel interstate for 3 nights to shoot an advertisement.

You can't claim a deduction for travel expenses where you don't incur any expenses, because:

- you slept in accommodation your employer provides
- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

You also can't claim a deduction if you aren't required to sleep away from your home overnight in the course of performing your employment duties. For example, if you fly interstate and return home the same day, or you choose to sleep near your workplace rather than returning home.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you must be able to show:

- you were away overnight
- you spent the money
- the travel directly relates to earning your employment income
- how you work out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all of the following apply:

- the travel allowance is not shown on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount (the reasonable amount is the amount we set each year for determining whether an exception from keeping written evidence applies for accommodation, meal and incidental expenses which are covered by a travel allowance)
- you spent the whole allowance on deductible accommodation, meal and incidental expenses, if applicable.

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't have to keep written evidence for other travel expenses if both of the following apply:

- you received a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all your expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts. For example, show your work diary, that you received and correctly declared your travel allowance and bank statements.

Example: reasonable allowance amount and no deduction claimed

Khalid is employed as a performer in a touring production of a children's ice-skating musical. He travels from his home base of Adelaide to Melbourne, then onto Sydney, Brisbane, Perth and home to Adelaide with the tour. The total time he is employed on tour is 78 days.

Khalid's employer organises and pays for his flights between cities. His employer pays him a travel allowance of \$255 per night for accommodation, meals and incidentals. The allowance isn't shown on his income statement.

The travel allowance amount paid to Khalid is less than the reasonable allowance amount and he spends all the travel allowance on his travel expenses.

Khalid chooses not to include his allowance on his tax return because:

- it's not shown on his income statement
- it's less than the reasonable allowance amount
- he spends it all to cover his deductible travel expenses.

This means Khalid can't claim a deduction for his travel expenses on his tax return.

Example: less than the reasonable amount with deduction claimed

Veronique is employed at an opera company and travels to major capital cities to perform as part of their latest nationwide production. Veronique's employer pays for all the airfares and accommodation expenses.

Veronique is paid an allowance for meals and incidentals of \$375 per week while she is on tour. The total allowance of \$8,250 for the 22 weeks of the tour is shown on her income

statement. Veronique spends less than the reasonable amount for meals and incidentals per day.

Veronique must declare the allowance as income in her tax return.

Veronique can claim a deduction for the amount she actually spent, and she isn't required to get and keep receipts for the expenses. However, if asked, she would be still required to show how she calculated her claim and that she had spent money on meals and incidentals.

Veronique can't claim anything for accommodation because her employer paid for it.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024-25 income year?*

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement or payment summary as evidence of the amount you pay if it's shown on there.

Working from home expenses

You may be able to claim a deduction for **working from home expenses** you incur as an employee. These can be additional running expenses such as electricity, the decline in value of equipment or furniture, phone and internet expenses. You must:

- use one of the methods set out by us to calculate your deduction
- keep the records required for the method chosen.

There are some expenses you can't claim a deduction for as an employee, including:

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- costs that relate to your children's education and their education, for example, iPads, desks, subscriptions for online learning

- expenses your employer pays for or reimburses you for, including setting up your home office
- the decline in value of items provided to you by your employer – for example, a laptop or a phone.

Generally as an employee, you can't claim **occupancy expenses** (rent, rates, mortgage interest and house insurance premiums), unless your home is your 'place of business'.

Use the **Home office expenses calculator** to help you work out the amount you can claim as a deduction for home office expenses.

Example: studio used for practicing

Matteo is a musician. Matteo uses a separate room in his house, which he has set up as a studio, to practice. The room contains a stand for his instrument, a music stand for sheet music and a bookcase for his sheet music.

Matteo can claim a deduction for the cost of lighting, heating/cooling his studio when he practices. Matteo can also claim the decline in value of his instrument stand, music stand and the bookcase.

Matteo can't claim a deduction for occupancy expenses.

For more information, see:

- *PS LA 2001/6 Verification approaches for electronic device usage expenses*
- *TR 93/30 Income tax: deductions for home office expenses*
- *PCG 2023/1 Claiming a deduction for additional running expenses incurred while working from home - ATO compliance approach*

For more performing artists expenses, see:

- **Performing artist expenses A–F**
- **Performing artist expenses G–O**
- **Performing artist expenses P–S**

See more about performing artists:

- Income and allowances
- Record keeping for work expenses


51260

Record keeping for work expenses

Records you need to keep as evidence of your expenses and exceptions to keeping some records.

16 May 2025

To claim a deduction, you need to get and keep records to prove you incurred the expenses. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 999KB\)](#) .

For most expenses you need a receipt or similar document from the supplier that shows all of 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 purchase
- the date you purchase the goods or services
- the date the document was produced.

They must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims. For some expenses, you might also need a record such as diary or similar document.

However, there are some record keeping exceptions available in some circumstances.

For information about the specific records you need for work-related expenses, see:

- Actual cost method for working from home expenses
- Clothing, laundry and dry-cleaning expenses
- Computers, laptops and software
- Expenses for a car you own or lease
- Expenses for a vehicle that isn't yours or isn't a car
- Fixed rate method for working from home expenses
- Home phone and internet expenses
- Keeping travel expense records
- Mobile phone, mobile internet and other devices
- Overtime meal expenses
- Self-education expenses
- Taxi, ride-share and public transport expenses
- Tools and equipment to perform your work

You can use the myDeductions 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 when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

Find out about performing artists:

- Income and allowances
- Deductions for work expenses

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.

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