



# Truck drivers – income and work-related deductions

Truck drivers guide to income, allowances and claiming deductions for work-related expenses.

**Last updated** 9 May 2025

For a summary of common expenses, see [Truck driver \(PDF, 466KB\)](#)



## 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.

Last updated 8 May 2025

## On this page

[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 truck driver during the income year as a truck driver in your tax return, 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 shows all your salary, wages and allowances for the income year.

## 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, overtime meal allowance

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, weekend and holiday shifts
- 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 your 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)
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous or industry peculiarities</b>	Working in forests Weekend and holiday shifts	No  These allowances don't help you pay for deductible work-related expenses
<b>An amount for certain expenses</b>	Overtime meal allowance	Yes  If you incur deductible expenses
<b>An amount for special skills</b>	A first aid certificate	Yes  If you incur deductible expenses

**Example: allowance unpleasant aspect of work**

Mario is an employee truck driver. His duties require him to cart, load and unload manure. Mario's employer pays him an allowance of 51c per hour and shows the total allowance on his income statement.

Mario must include the allowance as income in his tax return, but he can't claim a deduction for any expenses against the allowance because he doesn't incur any deductible expenses.

The allowance compensates Mario for working in unpleasant conditions.

### **Example: allowance assessable, deduction allowable**

Bronwyn is an employee truck driver. During the income year, Bronwyn uses her own vehicle to travel from the depot to head office to attend training and meetings. Bronwyn's employer pays her 50c per kilometre when she uses her car for work purposes.

At the end of the year, her income statement shows an allowance amount of \$160 for using her car for work (320 kms  $\times$  \$0.50 = \$160).

Bronwyn must include the car allowance she receives as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes.

Bronwyn can't claim the amount of the allowance received. Rather she must calculate the amount of the deduction based on the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she used her car to travel 320 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the 2024–25 income year is 88c per kilometre.

Bronwyn can claim a deduction of \$282 for her car expenses. Bronwyn calculates her deduction as 320 kms  $\times$  \$0.88 = \$282.

## **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 truck drivers:


- Deductions for work expenses
- Record keeping for work expenses

QC 21635

## Deductions for work expenses

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

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For a summary of common expenses, see [Truck driver \(PDF, 466KB\)](#)  


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.

When we say:

- 'truck', we mean a large and heavy vehicle used for transporting articles or goods
- 'local driver', we mean a driver who usually travels within a city or town and sleeps at home after completing their work
- 'short-haul driver', we mean a driver who usually travels between cities and towns but returns home to sleep after completing their work
- 'long-haul driver', we mean a driver who sleeps away from home, as a long rest break is mandatory as part of their work.

Find out which expenses you can and can't claim as a truck driver:

- **Truck driver expenses A–D**
- **Truck driver expenses E–P**
- **Truck driver expenses R–S**
- **Truck driver 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.

## Truck driver expenses A–D



Details on claiming common truck driver expenses.

## Truck driver expenses E–P



Details on claiming common truck driver expenses.

## Truck driver expenses R–S



Details on claiming common truck driver expenses.

## Truck driver expenses T–W



Details on claiming common truck driver expenses.

QC 21635

# Truck driver expenses A–D

Details on claiming common truck driver expenses.

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### On this page

[Accommodation](#)

[Car expenses](#)

[Child care](#)

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

[Compulsory assessments](#)



## Accommodation

You can claim a deduction for the cost of **accommodation** if you're a long-haul driver required to travel for work. That is, take a mandatory long rest break and sleep away from home in the course of performing your income-producing activities.

If you sleep in your truck you can't claim a deduction because you haven't spent any money on accommodation.

## 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, weekend or early morning shifts.

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, you drive for 2 separate employers
- to and from an alternative workplace for the same employer on the same day – for example, travelling between depots
- from home directly to an alternative workplace – for example, travelling from home to a depot other than your regular depot to fill in for another driver.

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.

If 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.

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 method 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: when you can't claim a deduction for transporting your own tools**

Raj is a short-haul truck driver. Raj's employer requires him to make minor repairs to the truck with his own tools if it breaks down. His employer provides a secure area at the depot for Raj to store his tools in. Raj chooses to transport his tools to and from work each day.

Raj can't claim a deduction for the expenses he incurs in transporting his tools to and from work each day. This is because the tools that Raj uses are for making minor repairs and are not bulky.

Even if the tools Raj required were bulky, he would not be able to claim a deduction. He has chosen, as a matter of convenience, to

carry the tools between home and the workplace instead of using the secure storage provided.

### **Example: travelling between two jobs**

Avery travels directly from her job delivering bread in the morning to her second job as a meal-kit delivery driver in the afternoon, 3 days per week.

She can claim a deduction for the travel between one workplace to the other. She can't claim a deduction for the travel between her home and the workplaces.

Avery uses the myDeductions tool in the ATO app to record her trips in the digital logbook. This gives her an accurate record of the kilometres she travels in the financial year. She uploads these records to her tax return when she is ready to lodge.

## **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.

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, sneakers, jeans and a t-shirt.

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 with protective features or functions you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or overalls that protect conventional clothing. 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 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: deduction allowed for compulsory work-related clothing**

James is a long-haul truck driver. His employer requires that all drivers wear the company shirt, full length pants and enclosed shoes. The shirt has the company name and logo embroidered on it.

James buys 5 company shirts, full length jeans and a pair of comfortable running shoes.

James can claim a deduction for the cost of buying the shirts as they are mandatory for him to wear when he is working. The logo makes the clothing unique and distinctive to the organisation he works for.

James can't claim a deduction for the jeans or running shoes as these items are considered conventional clothing.

### **Example: deduction allowed for protective clothing items**

Laura is a short-haul truck driver and is required to use a forklift to unload the truck when she reaches her destination. Laura buys a pair of steel cap boots for protective purposes. Her employer doesn't have a uniform policy, but requests employees dress appropriately for their role.

Laura is operating heavy machinery and all of the depots she delivers to require everyone in the delivery area to wear steel cap boots to comply with workplace health and safety regulations.

Laura can claim a deduction for the cost of the boots. The boots protect her from the risk of injury posed by the activities she undertakes to earn her income as well as provide a sufficient degree of protection against that risk.

## **Compulsory assessments**

You can claim a deduction for **compulsory assessments and medical examinations** your employer requires you to take in your current employment. For example, an annual vision test.

You can't claim a deduction for compulsory pre-employment assessments and medical examinations you take to obtain employment as a truck driver. For example, a general medical assessment to certify that you are fit to drive.

### **Example: pre-employment assessment**

Verity applies for a job as a truck driver. At the end of the job interview, she is advised she has been successful and will secure the job so long as she passes a pre-employment medical examination.

Verity can't claim a deduction for this pre-employment medical examination, as it's a requirement for her to pass it to gain employment as a truck driver.

## **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: heavy vehicle permit**

Raymond is a short-haul truck driver who needs a drivers licence and a heavy vehicle permit to work. His drivers licence renewal costs him \$45 per year and it costs \$73 to apply for the heavy vehicle permit.

Raymond can't claim a deduction for the cost to renew his licence (\$45) because it is a private expense.

Raymond can claim the cost of the heavy vehicle permit (\$73) as it's an additional expense he must incur to work as a truck driver.

For more truck driver expenses, see:

- [Truck driver expenses E–P](#)
- [Truck driver expenses R–S](#)
- [Truck driver expenses T–W](#)

QC 21635

# Truck driver expenses E–P

Details on claiming common truck driver expenses.

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## On this page

[Entertainment and social functions](#)

[Fines and penalties](#)

[First aid courses](#)

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

[Laundry and maintenance](#)

[Meal and snack expenses](#)

[Music streaming services, CDs, audio books or podcasts](#)

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

[Overtime meal expenses](#)

[Parking fees and tolls](#)

[Phone, data and internet expenses](#)

## 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
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events don't have a direct connection to your income-producing activities.

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

## **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. For example, a fine you receive for overloading your truck.

## **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.

## **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 as these are private expenses.

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. 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.

## **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
- 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 of the clothing you wear at work from one of the categories above.

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.

### **Example: deduction allowed for laundry expenses**

Josh is a local truck driver. His employer doesn't have a uniform policy. When Josh completes a delivery, he is required to leave

his truck and fill out the necessary paperwork with a client.

Josh regularly delivers to depots that require all personnel to wear high-visibility shirts to comply with workplace health and safety regulations.

Josh buys and wears a high-visibility shirt, jeans and comfortable running shoes when he drives his truck. Josh washes his high-visibility shirts twice a week in their own wash separated from his other clothes.

Josh worked for 48 weeks during the financial year.

Josh calculates his claim as follows:

$$2 \text{ washes per week} \times \$1 \text{ per load} \times 48 \text{ weeks of the year} = \$96$$

As his total claim for laundry expenses is under \$150, Josh isn't required to keep evidence of his laundry expenses. However, if asked, he will still be required to explain how he calculated the claim.

### **Example: disallowed deduction for laundry expenses**

Samuel is a short distance regional truck driver. His employer doesn't have a uniform policy. Samuel wears blue jeans, a t-shirt and comfortable running shoes while driving his truck.

Samuel can't claim a deduction for laundering his jeans and t-shirts as these items are considered conventional clothing and private in nature.

## **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't claim your meal expenses when you travel for work if you didn't need to:

- take a mandatory long rest break as part of your shift
- sleep away from home overnight for work for the purpose of carrying out your employment duties (travel expenses).

You can only claim one of each meal type in a 24-hour period, even if you eat at unusual times. For example, you can't claim for 2 dinners in one day.

### **Example: when you can't claim a meal expense**

Matthew is a short-haul truck driver who transports a load of cement from Sydney to Canberra. He then returns to his base in Sydney the same day. He buys food and drink during the course of the trip.

He can't claim a deduction for the food and drink he buys, as this trip is part of his normal working day.

## **Music streaming services, CDs, audio books or podcasts**

You can't claim a deduction for music streaming services, CDs, audio books, podcasts or devices that you use in the truck. Even if they're used to help relieve fatigue, these items aren't essential to earning your income. These are private expenses.

## **Newspapers and other news services, magazines and professional publications**

The cost of newspapers, other news services and magazines are generally personal 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 your 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 for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

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

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

### Example: deduction for overtime meal

Carl is a short-haul truck driver. On 30 separate times during the year Carl works overtime after completing his normal 8-hour shift. He receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. Carl's income statement shows the overtime meal allowances as

a separate allowance totalling \$600. That is, 30 overtime shifts  $\times$  \$20 = \$600.

In his tax return, Carl includes the allowance as income and claims a deduction. He works out his deduction as:

$$\$15 \times 30 \text{ overtime shifts} = \$450$$

That is the actual amount he spent on overtime meals multiplied by the number of overtime shifts.

As the amount Carl spent on his meals is less than the reasonable amount, Carl doesn't have to keep receipts. However, if asked, Carl will have to show that he spent the \$450 on overtime meals and how he worked out his 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?*

## 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. These are private expenses.

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

### Example: allowance or reimbursement

Troy had to meet another truck driver 20 km away from the depot due to the driver having to take a mandatory long rest break. Troy met the other truck driver and drove the truck, while the other driver returned to the depot in the car.

Troy had to pay to go through a bridge toll to meet the other driver. Troy's employer paid him for the amount of the bridge toll he incurred.

The amount Troy receives from his employer to cover the cost of the bridge toll is a reimbursement, so he:

- doesn't include the reimbursement as income in his tax return
- can't claim a deduction for the cost of the bridge toll.

## Phone, data and internet expenses

You can claim a deduction for the phone, data and internet costs if you use your own phone or electronic devices for work purposes.

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 you're travelling for work. This is because these are personal phone calls.

For more information, see:

- [Mobile phone, mobile internet and other devices](#)
- [Home phone and internet expenses](#)

### Example: calculating phone expenses

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

He receives a monthly itemised account from his phone provider that includes details of his individual phone calls.

At least once a year, Sebastian prints out his account and highlights the work-related phone calls he made. He makes notes on his account for the first month about who he is calling for work, for example, his manager and his clients.

Of the 300 phone calls he has made in a 4-week period, 30 (10%) of the individual phone call expenses billed to him are for work. He applies that percentage to his monthly plan amount (\$49 a month).

Sebastian calculates his phone calls for work purposes as follows:

$$\text{Total work phone calls} \div \text{total number of phone calls} = \text{work use percentage for calls}$$
$$30 \div 300 = 0.10 \text{ (that is 10\%)}$$

Sebastian can claim 10% of the total bill of \$49 for each month for work purposes:

$$\$49 \times 0.10 = \$4.90$$

Sebastian worked for 46 weeks of the year (10.6 months), so he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$4.90 = \$51.94$$

For more truck driver expenses, see:

- Truck driver expenses A–D
- Truck driver expenses R–S
- Truck driver expenses T–W

QC 21635

## Truck driver expenses R–S

Details on claiming common truck driver expenses.

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## On this page

[Removal and relocation expenses](#)

[Repairs to tools and equipment](#)

[Seat covers](#)

[Self-education and study expenses](#)

[Showers](#)

[Sleeping bags and pillows](#)

[Stationery](#)

[Sunglasses, sunhats and sunscreen](#)

## Removal and relocation expenses

You can't claim a deduction for the cost to transfer or relocate to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

## 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.

## Seat covers

You can't claim a deduction for the cost of seat covers you use in your truck for work. This is a private expense.

## Self-education and study expenses

You can claim a deduction for self-education expenses if it directly relates to your employment as a truck driver and 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 for a self-education expense if at the time you incur the expense, it:

- 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)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loan (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

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

### **Example: education not related to current employment**

John is a truck driver who would like to go into business for himself. He is doing a part-time course in Business Administration.

As the course doesn't relate to his current employment, he can't claim a deduction.

### **Example: education related to current employment**

Frances is a truck driver who lives in Lismore, NSW. She travels to Sydney to attend a 3-day heavy vehicle defensive driving course.

Because the course will improve her skills for current employment, she can claim a deduction. Frances can claim the cost of travel to and from the course venue, meals, incidentals and overnight accommodation in Sydney.

## **Showers**

You can claim a deduction for the cost of showers when you take a mandatory rest break and sleep away from home for work. For example, while taking a mandatory rest as a long-haul driver.

## **Sleeping bags and pillows**

You can claim a deduction for the cost of your sleeping bag and pillows when you use these when you both:

- take a mandatory long rest break
- sleep away from home for work.

If you don't use the sleeping bag and pillows 100% for work, you can only claim a deduction for the work-related use.

## **Stationery**

You can claim a deduction for the cost of logbooks, diaries and pens that you use for work.

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

### **Example: deductible diary expense**

Phillip is a delivery truck driver. His duties require him to deliver packages to several business clients every day.

Phillip prefers to keep a paper diary to record his route and record of parcel receipt, so he buys a diary at the start of each year.

Phillip can claim a deduction for the cost of the diary.

## **Sunglasses, sunhats and sunscreen**

You can claim a deduction for the work-related use of sunglasses, sunhats and sunscreen lotions if you:

- must work in the sun for extended periods
- use these items to protect yourself from the real and likely risk of illness or injury while at work.

This includes prescription sunglasses and anti-glare glasses.

You can only claim a deduction for the work-related use of the products if you also wear them for private purposes.

### **Example: deduction for prescription sunglasses**

Jacinta is a short haul driver. She spends most of her day driving the truck. Jacinta is short-sighted so she buys some prescription sunglasses to wear while she is driving the truck.

Jacinta also wears the sunglasses on her days off. The sunglasses cost Jacinta \$249.

Jacinta can claim a deduction for cost of the prescription sunglasses. The sunglasses protect Jacinta's eyes from glare and sun damage while she is driving the truck. However, as Jacinta

also wears the sunglasses on her days off, she can't claim a deduction for the cost related to her private use of them.

For more truck driver expenses, see:

- [Truck driver expenses A–D](#)
- [Truck driver expenses E–P](#)
- [Truck driver expenses T–W](#)

QC 21635

## Truck driver expenses T–W

Details on claiming common truck driver expenses.

**Last updated** 8 May 2025

### On this page

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

[Tools and equipment](#)

[Travel expenses](#)

[Truck washing](#)

[Union and professional association fees](#)

[Working dogs](#)

## 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. This may include either:

- taking a taxi to the depot because you have reached your maximum driving hours
- your employer requires you to travel from the depot to another location to start your work.

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.

## Tools and equipment

You can claim a deduction for **tools and equipment** if you use them to perform your duties as a truck driver.

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 are supplied by your employer or another person.

### **Example: deduction for tools essential to work**

On 1 July, Alison bought a:

- set of spanners for \$100
- tyre demount tool for \$400.

She uses these tools at work during the week and at home on weekends to work on her car.

As the set of spanners cost less than \$300, Alison can claim a deduction based on her work usage in the year she purchases them. She uses them 5 out of 7 days at work, so a reasonable basis for calculating the deduction is:

$$5 \div 7 \text{ days of work use} \times \$100 = \$71$$

As the tyre demount tool cost more than \$300, she checks its expected life, which is 10 years. Alison can claim a deduction for a portion of the decline in value based on the work use of the tyre demount tool.

Alison works out her claimable deduction as  $(5 \div 7) \times (1 \div 10) \times \$420 = \$30$  in the year she buys the tyre demount tool. She will continue to claim a deduction each year for the expected life of the tool.

## **Travel expenses**

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

- travel for work if you are required to take your mandatory long rest break
- sleep away from your home overnight (circumstances may be different for FIFO workers).

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, when you travel interstate.

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

- sleep in your truck
- sleep in accommodation your employer provides
- eat meals your employer provides
- are reimbursed for any costs by your employer or a third party.

You also can't claim a deduction if you are not required to sleep away from your home overnight in the course of performing your employment duties.

If you can claim a deduction for accommodation, you must get and keep written evidence, such as receipts for all of your expenses.

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

- you were away overnight
- you spent the money
- the travel directly relates to earning your employment income
- how you calculated 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 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 receive a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If your deduction is for more than the Commissioner's reasonable amount, you need to keep written evidence for all your expenses, not just for the amount over the reasonable amount.

Even if you're 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: travel allowance not on your income statement**

Juan travelled away from home for 4 nights to deliver goods. His employer paid travel allowance of \$50 to cover his food and drink for each night that Juan was away (a total of \$200 for the journey). The allowance was less than the reasonable amount set and was not shown on his income statement.

Juan spent the whole \$200 on food and drink while travelling away from home for work. Juan is not required to include the amount as income in his tax return as:

- his allowance is not shown on his income statement
- his allowance doesn't exceed the reasonable amount set
- he spent the whole amount on deductible expenses
- he did not spend more than the reasonable amount.

Juan can't claim any deductions for the amounts he spent on food and drink.

### **Example: away from home overnight, no allowances**

Joe does an intercity haul that requires him to take a long mandatory rest break while travelling for work. He travels to a sleepover point where he hands the truck over to another driver and takes his break at the company-paid accommodation.

Joe buys himself dinner at a restaurant nearby and breakfast at the bakery. After his rest break, Joe takes over a truck from another driver and drives back to his employer's depot. Joe doesn't receive a travel allowance for the travel.

Joe can't claim a deduction for the accommodation as his employer provides it for him to sleep in.

Joe can claim the cost of his meals because he incurred them as a result of having to sleep away from home when travelling for work. He needs to get and keep receipts to prove the expense because he did not receive a travel allowance.

### **Example: spent less than reasonable amount – away from home overnight**

Glenn is an employee truck driver. He drives from Melbourne, Victoria to Adelaide, South Australia. Glenn departs from Melbourne at 9:00 pm and drives through the night to get to Adelaide. When he arrives in Adelaide he sleeps in his truck cab, and then drives back to Melbourne the following day. Glenn receives a travel allowance of \$40 for each day. Glenn's employer records these amounts on his income statement.

During his shift Glenn stops around midnight at a 24-hour truck stop in Horsham and spends \$25 on food and drink. He continues on to Adelaide where he snacks on fruit and a sandwich he brought from home. After eating Glenn stays overnight in the truck cab. In the morning Glenn spends \$20 on food and drink at the truck stop where he parked overnight.

Glenn heads to Bordertown, South Australia once the truck is loaded for the return trip. He stops there for lunch and spends \$25 on food and drink. He continues on to Melbourne arriving at

5:00 pm, snacking on almonds and water he brought from home as he drives.

Glenn spent less than the reasonable amounts for each meal (dinner, breakfast and lunch) he bought during his trip. As such, he can claim a deduction for the full amount that he spent on those meals (\$70). He isn't required to get and keep all the receipts for these meals. He may still need to provide a reasonable explanation of the expenses so having receipts would be useful in demonstrating a pattern.

Glenn is only eligible to claim a deduction for the expenses he has incurred, not the reasonable allowance amount.

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?*

## Truck washing

You can claim a deduction for the cost of washing your truck. You can't claim a deduction if your employer reimburses you.

## 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 dogs

You can claim a deduction for the costs associated with a working dog. To claim a deduction you must be carrying cattle or livestock and need the dog to herd them and you must meet the following criteria:

- you use the animal in carrying out your work duties
- it is a requirement of your employment that you provide your own animal
- you train the animal for their role from a young age and don't treat them like a pet – for example, a cattle dog puppy is trained to herd cattle or livestock.

You can claim the costs you incur such as food, vet bills and miscellaneous items like the decline in value of equipment such as a saddle.

You can't claim the initial cost of buying the animal as this is a capital expense. However, you can claim a deduction for the decline in value of the working dog over its effective life.

You can't claim a deduction if your employer provides the animal, pays for the animal's expenses or reimburses you for expenses.

### **Example: working dog connected to employment**

Greg is a truck driver who exclusively transports cattle. He owns Hamish, an Australian cattle dog which is a breed developed for droving cattle. Hamish has also been raised and trained as a cattle dog. Greg takes Hamish on his cattle runs and Hamish herds the cattle in and out of the truck.

Because of the connection with Greg's employment, he can claim a deduction for the costs incurs with Hamish to the extent of the work-related use of the dog.

### **Example: companion dog not connected to employment**

Sammy works as a long-haul truck driver who hauls a variety of goods around Australia. She owns Buster who is an Australian kelpie, a breed that was developed for herding livestock. Sammy takes Buster on her trips as a companion and guard dog, but he is never used for herding livestock.

There is no connection between Buster and Sammy's employment and therefore Sammy can't claim a deduction for expenses for Buster's upkeep.

For more truck driver expenses, see:

- Truck driver expenses A–D
- Truck driver expenses E–P
- Truck driver expenses R–S


QC 21635

## Record keeping for work expenses

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

**Last updated** 8 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 truck drivers:

- Income and allowances
- Deductions for work expenses

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