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## Work-related expenses

How to complete myTax if you have work-related expenses.

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### Other work-related expenses

QC 80095

## myTax 2022 Work-related car expenses

How to complete the work-related car expenses section of your return using myTax.

Last updated 1 June 2022

### Things to know

Complete this section if you incurred car expenses as an employee for a car you owned, leased, or hired under a hire-purchase agreement.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

If your travel was partly private, you can only claim the work-related part.

You can choose to use either the cents per kilometre method or logbook method to work out your [car expense](#) deduction.

### You can claim

You can claim the cost of trips you undertake in the course of performing your work duties. This may also include [trips between your home and your workplace](#) if:

- you used your car because you had to carry bulky tools or equipment that are essential to perform your employment duties and could not leave at your workplace (for example, an extension ladder or cello)

- your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)
- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home).

Work-related car expenses also include the cost of trips:

- between two separate places of employment when you have a second job, providing one of those places is not your home
- from your normal workplace or your home to an alternative workplace that is not a regular workplace (for example, a client's premises) while you are on duty
- from an alternative workplace that is not a regular workplace back to your normal workplace or directly home.

Claim at this section any work-related car expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you received an [award transport payment](#) from your employer, you can claim a deduction for work-related car expenses these payments cover.

If you [no longer own or use your car](#) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

If you [use someone else's car](#) for work purposes, you can't claim a deduction for expenses using the cents per kilometre method or the logbook method. However, you can claim a deduction for actual costs you incur that relate to your work use of someone else's car at [Work-related travel expenses](#).

For more information, see

- [Taxation Ruling TR 95/34](#) *Income tax: employees carrying out itinerant work - deductions, allowances and reimbursements for transport expenses*
- [Law Administration Practice Statement PS LA 1999/2](#) *Calculating joint car expense deductions*.

**Related pages**

### [Claiming deductions](#)

You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

### [Records you need to keep](#)

Work out what format your records need to be in, how long to keep them and when you need them.

## **You can't claim**

You can't claim normal trips between your home and your workplace, even if:

- you did minor work-related tasks at home or between home and your workplace
- you travelled between your home and workplace more than once a day
- you were on call
- there was no public transport near work
- you worked outside normal business hours
- your home was a place where you ran your own business and you travelled directly to a place of employment where you worked for somebody else.

You can't claim a deduction for car expenses that:

- you pay for under a salary sacrifice or novated lease arrangement
- your employer reimburses you for.

Cars you use under a salary sacrifice or novated lease arrangement are usually on lease by your employer from a financing company. As you don't own or lease the car yourself under these arrangements, you will not be entitled to claim any deductions for using the car.

## **Do not show at this section**

Don't show the following at this section:

- Expenses relating to motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers, such as utility trucks and panel vans, go to [Work-related travel expenses](#).

- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to [Foreign employment](#).
- For any balancing adjustment, show your
  - losses at [Other work-related expenses](#)
  - profits at [Other income](#)

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Calculation methods

There are two methods you can use to work out your car expenses deduction:

- [cents per kilometre method](#)
- [logbook method](#)

You can use the one that gives you the largest deduction or is most convenient.

Both methods require you to know or estimate your business kilometres. Business kilometres are the kilometres you travelled in the car in the course of earning assessable income (includes work-related activities).

### Cents per kilometre method

- Your claim is based on a set rate for each business kilometre.
- You can claim a maximum of 5,000 business kilometres per car per year.
- The rate is 72 cents per business kilometre.
- You don't need written evidence, but you need to be able to show how you worked out your business kilometres.

The cents per kilometre rate incorporates all expenses you incur for:

- decline in value
- registration

- insurance
- maintenance
- repairs
- fuel costs.

You can't add these expenses on top of the rate when calculating your deduction using the cents per kilometre method.

## Logbook method

- Your claim is based on the business use percentage of the expenses for the car.
- Your business use percentage is worked out by:
  - dividing the kilometres you travelled in the car for work during the year by the total kilometres travelled by the car during the year
  - then multiplying by 100.
- There is no limit on the business kilometres per car per year that can be claimed under this method
- You need a logbook and the odometer readings.
- Expenses include running costs and decline in value but not **capital costs**.
  - You can claim fuel and oil costs based on either:
    - your actual receipts
    - an estimate of the expenses based on odometer records that show readings from the start and the end of the period you had the car during the year.
  - You need written evidence for all other expenses for the car.

**Capital costs** include the purchase price of your car, the principal on any money borrowed to buy it and any improvement costs.

For more information about the logbook method, including what to record in your logbook and the logbook timeframe, see [Logbook method](#).

## Deductions for decline in value (depreciation)

You can claim a deduction for the decline in value of the car only if:

- you use the logbook method
- you owned the car or hired it under a hire-purchase agreement.

If you leased a luxury car, see [Leased luxury cars](#).

Remember:

- the car starts to decline in value from the day you first use it, even if you don't begin using it for work until a later time
- you can claim a deduction only for the period in the year in which you used the car for work
- you must apportion your deduction to reflect the
  - period you owned the car
  - percentage that the asset was used for work purposes.
- you must have directly incurred the cost of the asset and it was not reimbursed.

For more information, see [Guide to depreciating assets](#).

## Completing this section

You may need:

- written evidence for your car expenses (receipts, invoices or diary entries)
- your car logbook and odometer records.

We pre-fill your tax return with work-related car expense information you uploaded from myDeductions. Check them and add any work-related car expenses that have not pre-filled.

To claim work-related car expenses, you must first show income from [salary and wages](#) or [foreign employment income](#) in the Income

statements and payment summaries section.

To personalise your return to show work-related car expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related car expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.


At the **Work-related car expenses** banner:

1. For each work-related car that has not been pre-filled, select **Add**.
2. Enter the description of the car (for example, registration, make or model).
3. Select the **Calculation method** you wish to use.  
If you qualify to use both methods, you can use the method that gives you the largest deduction or is most convenient. You can enter each in myTax to work this out. If you do, remember to delete the one you don't want to use.
4. If you select the 'Cents per kilometre' method, enter the number of business kilometres you travelled. Go to step 6.
5. If you select the 'Logbook' method enter the information into the corresponding fields. MyTax will calculate the total expenses.
  - If you have calculated the decline in value of your car, enter the amount without any reduction for personal use. MyTax will multiply the decline in value you enter by the percentage of business use.
  - The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related car expenses and select the 'Logbook' method.  
If you used this tool, the calculated decline in value amount will automatically exclude the personal use percentage. To display results from the tool you must select the logbook method. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

6. Select **Save**.

7. Select **Save and continue** when you have completed the **Deductions** section.

**Watch:** The following video shows you how to use the Depreciation and capital allowances tool.

**Media:** How to use the Depreciation and capital allowance tool  
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>  (Duration: 3:56)

You need to [keep records](#) for five years (in most cases) from the date you lodge your tax return.

Our [myDeductions](#) tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

## Leased luxury cars

If you leased a luxury car and wish to claim a deduction at this section, this information about luxury cars will help you.

A leased luxury car is a leased car that at the time the lease began had a market value of more than the 'car limit' that applied in the relevant income year.

You can claim a deduction for the decline in value of a leased luxury car (but not for other leased cars). The car can be new or second-hand. You must use the logbook method.

When claiming a deduction for decline in value, the initial value that you use for the car is the limit that applied in the income year in which the lease began. For more information, see [car cost limit for depreciation](#).

# myTax 2022 Work-related travel expenses

How to complete myTax if you have work-related expenses.

**Last updated** 1 June 2022

Complete this section if you incurred travel expenses in performing your work as an employee.

## Things to know

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

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

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

Work-related travel expenses include:

- public transport, air travel and taxi fares
- short-term car hire
- meal, accommodation and incidental expenses you incur while away overnight for work
- actual expenses such as petrol, repair and maintenance costs, that you incur to travel in a car that is owned or leased by someone else
- bridge and road tolls, and parking fees for
  - cars (don't claim these at 'Work-related car expenses')
  - motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers

- expenses for motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers, such as utility trucks and panel vans.

## You can claim

You can claim the cost of trips you undertake while performing your work duties. This may also include [trips between your home and your workplace](#) if:

- you used the vehicle because you had to carry bulky tools or equipment that are essential to perform your employment duties and could not leave at your workplace (for example, an extension ladder or cello)
- your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)
- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home).

Work-related travel expenses also include the cost of trips:

- between two separate places of employment when you have a second job, providing one of those places is not your home
- from your normal workplace or your home to an alternative workplace that is not a regular workplace (for example, a client's premises) while you are on duty
- from an alternative workplace that is not a regular workplace back to your normal workplace or directly home.

If the travel was partly private, you can claim only the work-related part.

Claim at this section any work-related travel expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you received an [award transport payment](#) from your employer, you can claim a deduction for work-related transport expenses these payments cover.

To claim meal, accommodation and incidental expenses incurred when you travelled away overnight for work you must:

- have been required to travel as part of performing your work duties
- only be working away from home for a relatively short period or periods of time (not living away from home)
- not have incurred the expenses because of a choice you made about where to live
- have a permanent home at a location away from the work location to which you are travelling
- have paid the expenses yourself and not been reimbursed for them.

[Travel expenses](#) includes information about:

- evidence you need if you wish to claim meal, accommodation and incidental expenses you incurred when you travelled away overnight for work
- if you received a travel allowance to cover accommodation, food, drink or incidental expenses.

If your employer provided a car for you or your relatives' exclusive use (including under a salary sacrifice arrangement) and you or your relatives were entitled to use it for non-work purposes:

- you can't claim a deduction for work-related expenses for operating the car even if the expenses relate directly to your work, such as
  - petrol
  - repairs
  - other maintenance
- you can claim expenses for a work-related use of the car, such as
  - parking
  - bridge and road tolls.

Parking at or travelling to a regular workplace is not ordinarily considered to be a work-related use of the car.

If you [no longer own or use an item costing over \\$300](#) (such as a ute or van with a carrying capacity of a tonne or more) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

For information on:

- travel deductions for employees, see
  - [Taxation Ruling TR 2021/1](#) *Income tax: when are deductions allowed for employees' transport expenses?*
  - [Taxation Ruling TR 2021/4](#) *Income tax and fringe benefits tax: employees: accommodation and food and drink expenses, travel allowances, and living-away-from-home allowances*
- shifting places of employment, see [Taxation Ruling TR 95/34](#) *Income tax: employees carrying out itinerant work – deductions, allowances and reimbursements for transport expenses.*
- reasonable allowance amounts, see [Taxation Determination TD 2021/6](#) *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2021–22 income year?* together with [Taxation Ruling TR 2004/6](#) *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses.*

### **Related page**

#### [Claiming deductions](#)

You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

### **You can't claim**

You can't claim normal trips between your home and your workplace, even if:

- you did minor work-related tasks at home or between home and your workplace
- you travelled between your home and workplace more than once a day
- you were on call
- there was no public transport near work
- you worked outside normal business hours
- your home was a place where you ran your own business and you travelled directly to a place of employment where you worked for somebody else.

## Do not show at this section

Don't show the following at this section:

- Expenses (apart from bridge and road tolls, and parking fees) relating to a car you owned, leased or hired under a hire purchase agreement where the expense is **not** related to motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers, such as utility trucks and panel vans, go to [Work-related car expenses](#)
- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to [Foreign employment](#)
- For any balancing adjustment, show your
  - losses at [Other work-related expenses](#)
  - profits at [Other income](#)

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Completing this section

You must have written evidence for the whole of your claim.

We pre-fill your tax return with work-related travel expense information you uploaded from myDeductions. Check them and add any work-related travel expenses that have not pre-filled.

To claim work-related travel expenses, you must first show income from [salary and wages](#) or [foreign employment income](#) in the Income statements and payment summaries section.

To personalise your return to show work-related travel expenses, at **Personalise return** select:

- You had deductions you want to claim.
- Work-related expenses.

To claim your work-related travel expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related travel expenses** banner:

1. For each work-related travel expense not pre-filled in your tax return, select **Add** and
  - enter **Your description**. To assist in record keeping, add a short description of your expense.
  - enter the **Amount**.  
The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool in the **Deductions** section. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Deductions** section.

You need to [keep records](#) for five years (in most cases) from the date you lodge your tax return.

Our [myDeductions](#) tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

QC 69331

## myTax 2022 Work-related clothing, laundry and dry-cleaning expenses

How to complete the work-related clothing expenses section of your return using myTax.

**Last updated** 1 June 2022

Complete this section if you incurred work-related clothing expenses such as:

- protective clothing
- uniforms
- occupation-specific clothing
- laundering and dry-cleaning of this clothing.

## Things to know

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

## You can claim

You can claim the cost of a work uniform that is distinctive (such as one that has your employer's logo permanently attached) and must be:

- a **non-compulsory uniform** your employer has registered with AusIndustry (check with your employer if you are not sure)
- a **compulsory uniform** that is either a set of clothing or a single item identifying you as an employee of an organisation
  - there must be a policy enforcing its use
  - this may include shoes, stockings, socks and jumpers if they are an essential part of a distinctive, compulsory uniform and the colour, style and type are specified in your employer's policy.

You can also claim the cost of:

- clothing that is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation – such as the checked pants a chef wears
- **protective clothing and footwear** that protects you from the risk of illness or injury or prevents damage to your ordinary clothes caused by your work or work environment. Items may include

- fire-resistant clothing
- sun protection clothing
- safety-coloured vests
- non-slip nurse’s shoes
- steel-capped boots
- gloves
- overalls
- aprons
- heavy duty shirts and trousers.

You can also claim the cost of renting, repairing and cleaning any of the above work-related clothing.

Claim at this section any work-related clothing expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you [no longer own or use an item costing over \\$300](#) (such as chemical protective clothing or biological hazard clothing) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

### **Related page**

#### [Claiming deductions](#)

You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

### **You can't claim**

You can't claim a deduction for the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such as black trousers and a white shirt, or a suit, even if your employer says this is compulsory.

These items are conventional, not usually a specific type and not sufficiently distinctive or unique to your employer.

### **Do not show at this section**

Don't show the following at this section:

- The cost of protective equipment, such as hard hats and safety glasses, go to [Other work-related expenses](#).
- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement/*PAYG payment summary – foreign employment*, go to [Foreign employment](#).
- For any balancing adjustment, show your
  - losses at [Other work-related expenses](#)
  - profits at [Other income](#)

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Completing this section

You will need:

- receipts, invoices or other written evidence
- diary records of your laundry costs if
  - the amount of your laundry expenses claim is greater than \$150, and
  - your total claim for work-related expenses exceeds \$300 – the \$300 does not include car and meal allowance, award transport payments allowance and travel allowance expenses.

If you did washing, drying or ironing yourself, you can use a reasonable basis to calculate the amount, such as \$1 per load for work-related clothing or 50 cents per load if other laundry items were included.

We pre-fill your tax return with work-related clothing, laundry and dry-cleaning expense information you uploaded from myDeductions. Check them and add any work-related clothing, laundry and dry-cleaning expenses that have not pre-filled.

To claim work-related clothing, laundry and dry-cleaning expenses, you must first show income from [salary and wages](#) or [foreign employment income](#) in the Income statements and payment summaries section.

To personalise your return to show work-related clothing, laundry and dry-cleaning expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related clothing, laundry and dry-cleaning expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related clothing, laundry and dry-cleaning expenses** banner:

1. For each work-related clothing, laundry and dry-cleaning expense not pre-filled in your tax return, select **Add**.
2. Select the **Clothing type** and enter the amount.  
The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool in the **Deductions** section. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.
3. Select **Save**.
4. Select **Save and continue** when you have completed the **Deductions** section.

You need to [keep records](#) for five years (in most cases) from the date you lodge your tax return.

Our [myDeductions](#) tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

QC 69329

## myTax 2022 Work-related self-education expenses

How to complete the self-education expenses section of your return using myTax.

**Last updated** 1 June 2022

## Things to know

Complete this section to claim work-related self-education expenses that you incur to get a formal qualification from a school, college, university or other place of education.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

## You can claim

To claim a deduction for self-education expenses, you must be able to show that there is a close connection between the course and your work activities at that time.

You can claim a deduction if either :

- the course maintained or improved a skill or specific knowledge required for your then current work activities
- you could show that the course was leading to, or was likely to lead to, increased income from your then current work activities.

You **can't** claim a deduction for self-education expenses for a course that:

- relates only in a general way to your current employment or profession
- will enable you to get new employment.

If you meet the conditions, you can claim the following self-education expenses:

- your expenses such as

- textbooks
  - stationery
  - student union fees
  - student services and amenities fees
  - course fees
  - the decline in value of your computer (apportioned depending on private use and use for self-education)
- accommodation and meals (where course requirements require you to be away from home overnight)
  - your tuition fees payable under
    - [FEE-HELP](#)
    - [VET FEE-HELP](#)
    - [VET Student Loans](#)
  - self-education expenses you paid with your [OS-HELP](#) loan
  - expenses for your travel in either direction between
    - your home and your place of education
    - your workplace and place of education.

**Note:** Only the first leg of the trip is deductible – if you went from home to your place of education and then to work, or the other way around. However, you may be able to offset the cost of the last leg of your travel against the [\\$250 reduction](#)

Claim at this section any work-related self-education expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment*.

If you [no longer own or use an item costing over \\$300](#), and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.

For more information, see [Taxation Ruling TR 98/9](#) – *Income tax: deductibility of self-education expenses incurred by an employee or a person in business.*

### **Related page**

#### [Claiming deductions](#)

You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

### **You can't claim**

- Any deductions against government assistance payments, including Austudy, ABSTUDY and youth allowance.
- Contributions you, or the Australian Government, make under HECS-HELP or repayments you make under the:
  - Higher Education Loan Program (HELP)
  - Vocational Education and Training Student Loan (VSL)
  - Student Financial Supplement Scheme (SFSS)
  - Student Startup Loan (SSL) or
  - Trade Support Loans Program (TSL).

### **\$250 reduction**

Self-education expenses are broken into [five categories](#). If all your self-education expenses are 'category A' items, then your deduction is reduced by \$250.

However, 'category E' items can be used to offset the \$250.

myTax works this out for you when you enter and save your expenses.

### **Do not show at this section**

Don't show the following at this section:

- Formal education courses provided by professional associations, seminars, education workshops or conferences connected to work, go to [Other work-related expenses](#)
- Expenses you incurred in earning assessable foreign employment income that is **not** shown on an income statement or *PAYG payment*

*summary – foreign employment*, go to [Foreign employment](#)

- For any balancing adjustment, show your
  - losses at [Other work-related expenses](#)
  - profits at [Other income](#)

Any balancing adjustment amounts calculated in the Depreciation and capital allowance tool will show automatically.

## Completing this section

To complete this section, you will need written evidence such as a diary, logbook or receipts.

We pre-fill your tax return with work-related self-education expense information you uploaded from myDeductions. Check them and add any work-related self-education expenses that have not pre-filled.

To claim work-related self-education expenses, you must first show income from [salary and wages](#) or [foreign employment income](#) in the Income statements and payment summaries section.

To personalise your return to show work-related self-education expenses, at **Personalise return** select:

- You had deductions you want to claim
- Work-related expenses

To claim your work-related self-education expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Work-related self-education expenses** banner:

1. For each work-related self-education expense that has not been pre-filled in your tax return, select **Add**.
2. Select the **Self-education type** that best describes your circumstances at the time you incurred the expenses.
3. From the [five categories](#), select the **Category type**, and
  - enter **Your description**. To assist in record keeping, add a short description of your expense.

- for **General expenses, Repair expenses** and **Non-deductible expenses** enter your **Amount**.
- for **Decline in value** enter your **Decline in value** or use the **Depreciation and capital allowances tool**.  
The **Depreciation and capital allowances tool** can help you to work out any decline in value. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related self-education expenses and select 'Decline in value'.  
Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciating and capital allowances tool' link.
- for **Car expenses** select the **Calculation method** you wish to use.  
If you qualify to use both methods, you can use whichever method gives you the largest deduction or is most convenient. You can enter each in myTax to work this out. If you do, remember to delete the one you don't want to use.


For more information on car expenses calculation methods, see [Work-related car expenses](#).

- If you select the 'Cents per kilometre' method, enter the number of business kilometres you travelled.
- If you select the 'Logbook' method, enter the information into the corresponding fields. MyTax will calculate the total car expenses.  
If you have calculated the decline in value of your car, enter the amount without any reduction for personal use. MyTax will multiply the decline in value you enter by the percentage of business use.


The **Depreciation and capital allowances tool** can help you to work out any decline in value deduction. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your work-related self-education expenses and select the 'Logbook' method.

If you used the Depreciation and capital allowances tool to work out the decline in value, the calculated amount will

automatically exclude the personal use percentage. To display results from the tool you must select the logbook method. Fields from this tool can't be adjusted in myTax. To make any adjustments, or to add new assets to the tool, select the 'Use the depreciation and capital allowances tool' link.

4. Select **Save** – myTax will work out the total amount you can claim. When working out what you can claim, certain costs are reduced by \$250. If you would like to see how this is worked out, see the [Self-education expenses – calculated total \(XLSX, 99.5KB\)](#)  calculator.
5. Select **Save and continue** when you have completed the **Deductions** section.

**Watch:** This video shows how to use the Depreciation and capital allowances tool.

**Media:** How to use the Depreciation and capital allowance tool <http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>  (Duration: 3:56)

You need to [keep records](#) for five years (in most cases) from the date you lodge your tax return.

Our [myDeductions](#) tool is free to use and is available through the ATO app. The tool makes it easier and more convenient to keep records of your expenses and income in one place, including photos of your receipts and invoices.

## Further information

### Five categories

The following table show five categories of expenses, the **Category type** from myTax and the types of self-education expenses to include in each.

### Self-education expense categories

Row	Category type	Category description
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A	<p><b>General expenses</b> and <b>Car expenses (Logbook method)</b></p>	<p>Deductible general expenses including textbooks, stationery, student union fees, student services and amenities fees, course fees and public transport fares. (Don't include contributions you made under HECS-HELP or repayments under HELP, VSL, SFSS, SSL or TSL.)</p> <p>Also includes car expenses worked out under the 'Logbook' method related to your self-education. Add 'Decline in value' amounts to Category B.)</p>
B	<p><b>Decline in value</b> and <b>Car expenses decline in value (Logbook method)</b></p>	<p>Deductions for the decline in value of depreciating assets used for self-education, including computers.</p> <p>Also includes 'Decline in value' amounts for car expenses worked out under the Logbook method related to your self-education.</p>
C	<p><b>Repair expenses</b></p>	<p>Expenses for repairs to items of equipment used for self-education.</p>
D	<p><b>Car expenses</b> where Calculation method is '<b>Cents per kilometre</b>'</p>	<p>Car expenses related to your self-education for which you are claiming deductions under the 'Cents per kilometre' method.</p> <p>If you have included deductions for the decline in value of or repairs to your car under <b>Category type</b> 'Decline in value' or 'Repair expenses', you can't claim car expenses under this category.</p>
E	<p><b>Non-deductible expenses</b></p>	<p>Expenses you have incurred but can't use as a deduction – for example:</p>

		<ul style="list-style-type: none"> <li>• travel expenses for the last leg of your travel if you went from home to your place of education and then to work, or the other way around</li> <li>• childcare costs related to attendance at lectures or other self-education activities</li> <li>• capital costs of items acquired in the financial year and used for self-education purposes, such as a computer or desk.</li> </ul> <p>(Don't include contributions you made under HECS-HELP or repayments under HELP, VSL, SFSS, SSL or TSL.)</p>
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## Glossary

FEE-HELP provides assistance to eligible fee-paying students, who are not supported by the Commonwealth, to pay tuition fees.

VET FEE-HELP provides assistance to eligible full-fee paying students doing vocational education and training (VET) accredited courses with an approved VET provider.

VET Student Loans provide assistance to eligible full-fee paying students doing vocational education and training (VET) accredited courses with an approved VET provider.

OS-HELP is a loan to cover expenses for eligible Commonwealth supported students who wish to study overseas towards their Australian higher education award.

QC 69330

# myTax 2022 Other work-related expenses

# How to claim other work-related expense deductions when you lodge your return using myTax.

**Last updated** 1 June 2022

Complete this section if you incurred any other work-related expenses as an employee and have not already claimed anywhere else on your tax return.

## Things to know

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

If your total claim for work-related expenses is more than \$300, you must have written evidence to prove your claims.

## You can claim

Other work-related expenses include:

- union fees and subscriptions to trade, business or professional associations
- overtime meal expenses, provided that
  - you received a genuine overtime meal allowance from your employer that was paid under an industrial law, award or agreement  
(An amount for overtime meals that has been included as part of your normal salary and wages – for example, under a workplace agreement – is not an overtime meal allowance.)
  - you purchased and consumed a meal during your overtime
  - you have included the amount of the meal allowance as income at [Salary, wages, allowances, tips, bonuses](#), and
  - if your claim was more than \$32.50 per meal, you have written evidence such as receipts that shows the cost of the meals.

- professional seminars, courses, conferences and workshops
- reference books, technical journals and trade magazines
- the work-related portion of tools and equipment and professional libraries.
  - you may be able to claim an immediate deduction for an item that cost \$300 or less
  - otherwise, claim a deduction for the decline in value of an item over its effective life. See [Guide to depreciating assets](#)
- the work-related portion of items that protect you from the risk of injury or illness posed by your work or your work environment, such as
  - hard hats, safety glasses, sunscreens
  - other protective items you buy and use at work where your employment duties require you to have physical contact or be in close proximity to customers or clients
  - face masks where you are required to wear a mask at work because of COVID-19. See [Protective items, equipment and products](#)
  - but **not** protective clothing and footwear, which you claim at [Work-related clothing, laundry and dry-cleaning expenses](#)
- the work-related portion of the following costs
  - interest on money borrowed to buy a computer
  - repair costs for the computer
  - the decline in value of the computer
  - internet access charges
  - phone calls
  - phone rental if you can show you were on call or were regularly required to phone your employer or clients while away from your workplace

- the decline in value of your furniture and fittings utilised as a result of working from home
- heating, cooling, lighting and cleaning costs incurred as a result of working from home
- COVID-19 tests taken for work purposes, such as to determine if you can attend or remain at work. See [COVID-19 test expenses](#).

Claim at this section any work-related expenses incurred in earning assessable foreign employment income shown on an income statement or *PAYG payment summary – foreign employment* provided you have not already claimed the expense at another section.

If you [no longer own or use an item costing over \\$300](#) and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment.


## Working from home expenses

In 2021–22, there are three ways you can choose to calculate your deduction for [working from home expenses](#) as long as you meet the working criteria and record keeping requirements:

- [shortcut method](#) – 80 cents per hour worked from home (temporary due to COVID-19) – this rate covers **all** running expenses that you incur as a result of working from home including phone, internet and the decline in value of office furniture and fittings and equipment
- [fixed rate method](#) – 52 cents per hour worked from home – this rate covers running expenses that you incur as a result of working from home for electricity and gas for heating, cooling and lighting, cleaning of your home office or other work area and the decline in value of office furniture and fittings.

You must have a dedicated work area to use this method. The fixed rate method does not cover work-related phone and internet expenses and the decline in value of other equipment used for work.

- [actual cost method](#)

To work out your claim, use the [Working from home expenses calculators](#) .

### Shortcut method

Claim a rate of 80 cents per hour for each hour you worked from home. Anyone who worked from home can use this shortcut method. The shortcut method can be used by multiple people working from home in the same house.

You can choose to use this rate if you:

- worked from home to fulfil your employment duties and not just carrying out minimal tasks such as occasionally checking emails or taking calls
- incurred deductible running expenses as a result of working from home.

The shortcut method covers **all** your work from home expenses such as:

- phone expenses
- internet expenses
- the decline in value of equipment and furniture
- electricity and gas for heating, cooling and lighting.

If you use this method, you can't claim any other expenses for working from home.

You don't need to have a dedicated work area to use this method.

You must keep a record of the number of hours you have worked from home. This could be a timesheet, roster, a diary or documents that set out the hours you worked from home.

### **Fixed rate method**

You can claim your working from home expenses using the fixed rate method only if you had a dedicated work area, such as a home office or study, that you used when working from home.

You can claim a rate of 52 cents per work hour for heating, cooling, lighting, cleaning and the decline in value of office furniture and fittings.

You can separately claim:

- the work-related portion of your actual costs of phone and internet expenses, computer consumables, stationery

- the work-related portion of the decline in value of a computer, laptop or similar device.

To learn more, visit [fixed rate method](#).

## Actual cost method

Claim the actual work-related portion of all your running expenses, which you need to calculate on a reasonable basis.

To learn more, visit [actual cost method](#).

For more information, see

- Practical Compliance Guideline [PCG 2020/3](#) *Claiming deductions for additional running expenses incurred whilst working from home due to COVID-19*
- [Taxation Ruling TR 93/30](#) *Income tax: deductions for home office expenses*
- [Taxation Ruling TR 2003/16](#) *Income tax: deductibility of protective items*
- [Taxation Ruling TR 2004/6](#) *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*
- [Law Administration Practice Statement PS LA 2001/6](#) *Verification approaches for home office and electronic device expenses*
- [Law Administration Practice Statement PS LA 2005/7](#) *Substantiating an individual's work-related expenses.*

## Related pages

### [Claiming deductions](#)

You may be able to claim deductions for work-related expenses you incurred while performing your job as an employee.

### [Working from home during COVID-19](#)

Claiming expenses for working from home during COVID-19.

## You can't claim

You can't claim a deduction for:

- the cost of entertainment, fines and penalties

- private expenses, such as child care expenses and fees paid to social clubs
- coffee, tea, milk and other general household items your employer may otherwise have provided you with at work
- costs related to children and their education including setting them up for online learning, teaching them at home or buying equipment such as iPads and desks
- the decline in value of items primarily for use in your employment if the item was provided to you by your employer, or some or all of the cost of the item was paid or reimbursed by your employer, and the benefit was exempt from fringe benefits tax. Items include laptops, portable printers, personal digital assistants, calculators, mobile phones, computer software, protective clothing, briefcases and tools of trade.

Generally, you can't claim a deduction for occupancy expenses such as rent, rates, mortgage interest and insurance.

## Do not show at this section

Do not show the following at this section:

- Expenses you incurred in earning assessable foreign employment income **not** shown on an income statement or *PAYG payment summary – foreign employment*, go to [Foreign employment](#).
- Any balancing adjustment profit, go to [Other income](#). Any balancing adjustment profit calculated in the Depreciation and capital allowances tool shows automatically at Other income.
- Expenses you incurred for protective clothing and footwear, go to [Work-related uniform, occupation specific or protective clothing](#).

## Completing this section

You may need:

- statements from your bank, building society or credit union
- receipts, invoices or written evidence from your supplier or association
- other written evidence.

We:

- pre-fill your tax return with other work-related expense information you uploaded from myDeductions
- show your union and professional fees from the **Income statements and payment summaries** section.

Check them and add any other work-related expenses that have not pre-filled.

To claim other work-related expenses, you must first show income from [salary and wages](#) or [foreign employment income](#) in the Income statements and payment summaries section.

To personalise your return to show other work-related expenses, at **Personalise return** select:

- You have deductions you want to claim
- Work-related expenses

To show your other work-related expenses, at **Prepare return** select 'Add/Edit' at the Deductions banner.

At the **Other work-related expenses** banner:


1. For each other work-related expense not pre-filled in your tax return, select **Add**, and
  - Enter **Your description**. To assist in record keeping, add a short description of your expense.  
If you're using the shortcut method to claim a deduction for working from home expenses, include '**COVID-hourly rate**' in your description.  
If you're claiming a deduction for COVID-19 tests taken for work purposes, include '**COVID-19 tests**' in your description.
  - Enter the **Amount**.  
If you're using the shortcut method to claim a deduction for working from home expenses, include the dollar amount (not the number of hours you are claiming for).  
The **Depreciation and capital allowances tool** can help you to work out any decline in value. It can also work out any deductible balancing adjustment when you stop holding a depreciating asset. Access this tool when you add your other work-related expenses.  
Fields from this tool can't be adjusted in myTax. To make any

adjustments, or to add new assets to the tool, select 'Use the depreciation and capital allowances tool' link.

2. Select **Save**.

3. Select **Save and continue** when you have completed the **Deductions** section.

**Watch:** The following video shows you how to use the Depreciation and capital allowances tool.

**Media:** How to use the Depreciation and capital allowance tool  
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboi7hki>  (Duration: 3:56)

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QC 67916

## Our commitment to you

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

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

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

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

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