



 [Print whole section](#)

# Pilots – income and work-related deductions

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

**Last updated** 22 May 2025

For a summary of common expenses, see [Pilot \(PDF, 399KB\)](#) .

## 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 22 May 2025

## On this page

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

[Allowances](#)

[Reimbursements](#)

## Amounts you do or don't include

You must include all the income you receive as a pilot during the income year in your tax return, which 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 a payment summary will show 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, uniform and cap

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, night-time operations
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

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

## **Allowances not on your income statement or payment summary**

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

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

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

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

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

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

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

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

## **Allowances and claiming a deduction**

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

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

Reason for allowance	Example of allowance type	Deduction (Yes or No)
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities</b>	Night-time operations allowance Location allowance	No These allowances don't help you pay for deductible work-related expenses
<b>An amount for certain expenses</b>	Telephone 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 assessable, no deduction allowed

Archie pilots aircraft carrying freight. When Archie is required to load and unload the freight, his employer pays him a duty allowance.

At the end of the income year, Archie's employer shows the duty allowance on his income statement. Archie must declare the duty allowance as income in his tax return.

Archie can't claim a deduction as the allowance is for Archie undertaking additional duties. It is not to help pay for any work-

related expenses that Archie might incur.

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

Wendy pilots a narrow body passenger aircraft. When she reports for duty, she must be wearing her compulsory uniform. Although Wendy is provided with the uniform, she is responsible for laundering it.

Wendy's employer pays her a laundry allowance that is shown on her income statement at the end of the income year.

Wendy must declare the laundry allowance as income in her tax return however, she can also claim a deduction for the cost of laundering her uniform.

## **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 isn't 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 pilots:

- Deductions for work expenses
- Record keeping for work expenses.

# Deductions for work expenses

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

**Last updated** 21 May 2025

For a summary of common expenses, see [Pilot \(PDF, 399KB\)](#) .

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

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

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

You can't claim a deduction if:

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

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

- [Pilot expenses A–F](#)
- [Pilot expenses G–O](#)
- [Pilot expenses P–S](#)
- [Pilot 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.

### **Pilot expenses A–F**



Details on claiming pilot expenses.

### **Pilot expenses G–O**



Details on claiming pilot expenses.

### **Pilot expenses P–S**



Details on claiming pilot expenses.

### **Pilot expenses T–W**



Details on claiming pilot expenses.

QC 60284

## **Pilot expenses A–F**

Details on claiming pilot expenses.

**Last updated** 21 May 2025

## On this page

[Car expenses](#)

[Child care](#)

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

[Compulsory assessments](#)

[Drivers licence](#)

[Entertainment and social functions](#)

[Fines and penalties](#)

[First aid courses](#)

## 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 employment where you have no fixed place of work and you continually travel from one work site to another before returning home.

In most cases pilots can't claim bulky tools or equipment, as items carried in luggage are private in nature and the other essential items carried such as flight manuals (whether electronic or hard copy) aren't considered bulky on their own.

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

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, from your job as a pilot to your job as a cadet trainer
- to and from an alternative workplace for the same employer on the same day – for example, from the airport to the airline training centre
- from home directly to an alternative work location – for example, travelling from home directly to a training centre.

To claim a deduction, you must keep records of your car use. You can choose between 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 methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you aren't 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: travel between work and home and carrying equipment**

Jonah is a pilot for a commercial airline and is based at Melbourne airport. When he reports for his shift, he is required to have his licence including his current instrument rating and

aircraft endorsement, a valid medical certificate, a serviceable torch, several writing instruments and his passport or applicable visa (if required).

The flight manuals Jonah requires during the flight are kept on the aircraft. The other items Jonah carries are essential to carrying out his employment duties.

Jonah can't claim a deduction for his travel between his home and the Melbourne airport. The items he carries and that are essential to carrying out his duties are not bulky. Jonah's travel is private.

### **Example: travel between workplaces and then home**

Mary is a pilot for a company that undertakes charter flights. After her last flight for the month, Mary is required to go to her employer's office and record certain details of her flights for the month onto their system. Mary generally spends around 2 hours at the office recording this information.

On a normal day, Mary drives her car directly between her home and the airport where the plane is kept. For her last shift at the end of the month, Mary drives from home to the airport and then when she returns from her flight, she drives from the airport to her employer's office and then home.

Mary can't claim a deduction for the cost of her travel between her home and the airport. This is a private expense.

However, when Mary is required to travel to her employer's office after a flight, she can claim the cost of her travel from the airport to her employer's office and then on to her home.

## **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, general business attire worn by pilots or clothing bought deliberately to look like a passenger when paxing.

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 and functions you wear to protect you from specific risks of injury or illness at work. For example, overalls, hi-vis vests or non-slip shoes. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person associated with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **A compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
  - you as an employee working for a particular employer
  - the products or services your employer provides.
- **A non-compulsory uniform** - a uniform that is not compulsory to wear and that your employer registers on the Register of Approved

Occupational Clothing.

You can't claim a deduction if your employer buys or mends your clothing, footwear or protective clothing.

### **Example: compulsory uniform with a logo**

Jackson is a pilot for a large commercial airline. His employer provides him with a uniform. Jackson is required to wear a uniform consisting of a white button up shirt, black jacket and black pants. All items of his clothing are embroidered with his employer's logo.

Jackson can't claim a deduction for the cost of his embroidered shirts, jacket or pants as these are provided by his employer. If Jackson had to pay for the uniform himself and was not reimbursed, he could claim a deduction for the cost of these items.

## **Compulsory assessments**

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

You can't claim a deduction for compulsory pre-employment assessments and medical examinations you undertake to obtain employment as a pilot. For example, a hearing test you need to pass before commencing your employment.

### **Example: compulsory assessment you can't claim – gaining employment as a pilot**

Elisabeth has been offered a job as a pilot. As a condition of her employment, before commencing work, Elisabeth must have an eyesight and hearing test. She must then provide the report to her employer.

The eyesight test costs Elisabeth \$185 to complete and the hearing test costs \$195.

Elisabeth can't claim a deduction for this initial assessment, as it's a requirement for her to pass these tests to gain employment as a pilot.

### **Example: compulsory assessment you can claim – currently employed as a pilot**

Jackie is a pilot for a regional airline. Her employer requires her to pass an annual hearing test as part of her employment.

The hearing test costs Jackie \$150 and she is not reimbursed by her employer.

Jackie can claim a deduction for the cost of her annual hearing test. This is because she is currently employed as a pilot.

## **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.

## **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 do not 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 imposed by the Civil Aviation Safety Authority (CASA) for failing to record all the necessary information in the flight technical log for the aircraft you are flying or failing to comply with a CASA direction.

## **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.

For more pilot expenses, see:

- Pilot expenses G–O
- Pilot expenses P–S
- Pilot expenses T–W

QC 60284

## **Pilot expenses G–O**

Details on claiming pilot expenses.

## On this page

[Gaming consoles or flight simulator games](#)

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

[Grooming expenses](#)

[Laundry and maintenance](#)

[Licences, permits and cards](#)

[Loss of licence insurance](#)

[Luggage expenses](#)

[Meal and snack expenses](#)

[Medical examinations](#)

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

[Overtime meal expenses](#)

## Gaming consoles or flight simulator games

You can't claim a deduction for gaming consoles or flight simulator games as they aren't essential to earning your income. These items are private expenses.

## Glasses, contact lenses and anti-glare glasses

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



## **Example: claiming sunglasses**

Alicia is a pilot and regularly flies during the day. She wears sunglasses to protect against the glare of the sun while flying the plane.

Alicia can claim a deduction for her sunglasses as they protect her eyes from the glare of the sun while she is completing her employment duties.

## **Grooming expenses**

You can't claim a deduction for hairdressing, cosmetics, hair and skin products, even if:

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

All grooming expenses and products are private expenses.

You can claim the cost of rehydrating moisturisers and rehydrating hair conditioners used to combat abnormal drying of skin and hair from working in the pressurised environment of an aircraft.

You can only claim a deduction for the cost of the work-related portion of these products.

## **Laundry and maintenance**

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

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

This includes laundromat and dry-cleaning expenses.

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

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

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

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

### **Example: uniform laundry expenses**

Callum is a pilot. He wears a white shirt and black pants which both have his employer's logo embroidered. Callum washes, dries and irons the uniforms as their own load of washing twice a week. Callum works 48 weeks during the year.

He works out he can claim \$96 for laundry expenses by:

Number of claimable laundry loads per week × number of weeks worked = total number of claimable laundry loads

Calculated as:  $2 \times 48 \text{ weeks} = 96$

Total number of claimable laundry loads × reasonable cost per load = total claim amount

Calculated as:  $96 \times \$1 = \$96$

Callum does not have to keep records of his laundry expenses because they are less than \$150.

### **Example: dry cleaning expenses**

Callum also wears a professional pilot's jacket which displays his employer's logo. Callum gets his jacket dry cleaned 4 times each year and pays \$100 each time.

Callum can claim a deduction of \$400 ( $\$100 \times 4$ ) for the cost of dry cleaning his jacket as this is part of his compulsory uniform. He must keep records for all of his dry cleaning expenses.

## Licences, permits and cards

You can't claim the cost to get your initial licence, regularly permit, cards or certificates to get a job.

You can claim a deduction for the costs you incur to get or renew your licence, regulatory permit, card or certificate to continue to perform your work duties. For example, if you need to have a pilot's licence to get your job, you can't claim the initial cost of obtaining it. However, you can claim the cost of renewing it during the period you are working.

## Loss of licence insurance

You can claim a deduction for salary guarantee and loss of licence insurance where the payment under the policy will be assessable income. For example, you can claim a deduction where the benefit under the policy is regular payments to replace lost earnings.

You can't claim a deduction for salary guarantee and loss of licence insurance where:

- The potential benefit under the policy is a one-off payment – for example, for a loss of a limb. The payment and the premium would be capital in nature.
- The amount is paid or reimbursed by your employer.

If you receive an allowance from your employer to cover your loss of licence insurance premium, you will need to declare the amount as assessable income and claim a deduction for the amount you pay, if it meets the requirements set out above.

**Example: insurance policy and employer pays an allowance**

Roy is a pilot. Roy takes out a loss of licence insurance policy at a cost of \$1,950 that will provide him with regular payments in the event of a temporary disability. Roy's employer pays him an allowance of \$2,005 for his loss of licence insurance and includes it on his income statement.

As any payments Roy would receive under the policy would be assessable income, he can claim a deduction for the cost of the premium (\$1,950). The allowance of \$2,005 must also be included as income in his tax return.

For more information, see TR IT 2230 *Income tax: loss of licence insurance*.

## Luggage expenses

You can claim a deduction for **luggage** that you buy and use for work. This includes:

- travel bags
- overnight bags
- suit packs
- navigation bags
- suitcases
- luggage trolleys.

If the luggage cost you \$300 or less, and you use it for work only, you can claim an immediate deduction for the whole cost of the bag in the year you buy it.

If the luggage cost more than \$300, you can claim a deduction for its decline in value over the bag's or case's **effective life**.

If you also use the luggage for private purposes, you can only claim the work-related portion and you need to apportion the expense between work-related and private use.

You can't claim a deduction for the cost of transporting your luggage to and from the airport. This is a private expense.

### **Example: claiming luggage**

Anjelica buys luggage valued at \$250. She only uses the luggage when she travels away from home overnight for work purposes.

Since the luggage didn't cost more than \$300, Anjelica can claim an immediate deduction of \$250 in the year she bought it.

## **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. This is a private expense.

You can claim:

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

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

Prashant is a pilot for a commercial airline flying domestic routes. He is based at the Sydney airport. Prashant is rostered on to fly from Sydney to Melbourne and from Melbourne back to Sydney.

Prashant is not required to sleep away overnight from home or required to have a long mandatory rest break (of 7 hours or more) to sleep during his shift. Prashant's employer pays him a meal allowance, shown on his income statement and included in his income.

While working his shift, Prashant buys a meal at Melbourne airport. Prashant can't claim a deduction for the cost of the meal he buys. This is a private expense.

## **Medical examinations**

You can claim a deduction for **medical examinations** that you must take to fulfil your health assessment requirements associated with the renewal of your work-related licences.

For example, you can claim your regular aviation and medical appointments and examinations required by the Civil Aviation Safety Authority. This includes the cost of the travel to and from the medical practitioner.

You can't claim a deduction if you undertake a pre-employment medical examination, even if you must have it as a condition of employment.

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

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

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

- a direct connection between your specific work duties and the content
- the content is specific to your employment and is not general in nature.

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

## **Overtime meal expenses**

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

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

You can't claim a deduction if the allowance is part of your salary and wages and not included as a separate allowance on your income statement or payment summary.

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

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

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

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

For more pilot expenses, see:

- Pilot expenses A–F
- Pilot expenses P–S
- Pilot expenses T–W

QC 60284

## **Pilot expenses P–S**

Details on claiming pilot expenses.

**Last updated** 21 May 2025

## On this page

[Parking fees and tolls](#)

[Passports](#)

[Phone, data and internet expenses](#)

[Protective items and equipment](#)

[Self-education expenses](#)

[Seminars, conferences and training courses](#)

[Stationery](#)

[Sunglasses, sunhats and sunscreen](#)

## Parking fees and tolls

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

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

### Example: no deduction for parking fees

Frank is a pilot and likes to park in the carpark next to the airport for convenience. He pays \$20 each day to park in this location.

Frank can't claim a deduction for parking fees.

## Passports

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

## Phone, data and internet expenses



You can claim a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices. For example, when you are on-call and are required to be contactable or call the airport regularly.

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 phone calls
- 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 they are personal phone calls.

You can't claim mobile phone holders for the aircraft.

For more information, see:

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

### **Example: calculating the apportionment of phone expenses**

Lily uses her mobile phone for work purposes. She is on a set mobile phone plan of \$49 a month.

Lily receives an itemised account from her phone provider each month by email that includes details of the individual phone calls she has made.

At least once a year, and sometimes 2 or 3 times, Lily prints out her account and highlights the work-related phone calls she has made. She makes notes on her account for the first month about who she is phoning for work and privately – her employer, parents and so on.

Out of the 200 phone calls she makes in a 4-week period, she works out that 30 phone calls (15%) are for work and applies that percentage to her monthly plan amount (\$49 a month).

She works out her phone calls for work purposes as follows:

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

$$30 \div 200 = 0.15 \text{ (that is 15\%)}$$

Lily can claim 15% of the total bill of \$49 for each month for work purposes, which is:

$$\$49 \times 0.15 = \$7.35$$

Since Lily was only at work for 38 weeks of the year (8.8 months), she calculates her work-related mobile phone expense deduction as follows:

$$8.8 \text{ months} \times \$7.35 = \$64.68$$

### **Example: phone sim card purchased overseas**

Liam is an international pilot. He is required to contact and be contactable by his employer when working overseas, so that they can advise any changes to flight times or destinations.

When Liam arrives in a new country and is required to take a mandatory rest break before flying to his next destination, he buys a phone sim card.

Liam can claim a deduction for the cost of the phone sim card bought overseas as he is required to be contactable for work.

If Liam also uses the phone card to contact his family while he is away from home, he is required to apportion the cost of the phone sim card for work and private purposes.

## **Protective items and equipment**

You can claim a deduction for the cost of **protective items, equipment and products** – for example, personal protective equipment such as face masks, gloves or sanitiser. You must use these items:

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to customers
- in direct connection to earning your employment income.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

- supplies the protective items
- pays for the protective items
- reimburses you for the costs you incur to buy protective items.

## **Self-education expenses**

You can claim a deduction for **self-education expenses** if they directly relate to your employment as a pilot and at the time you incur the expense 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 the 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) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship support Loans (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

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

### **Example: study to improve knowledge and skills in current job**

Marcus is a pilot on a domestic aircraft carrier. Marcus' employer also goes to international destinations. Marcus wants to fly internationally for his employer as he will be paid more, however is not certified for the aircraft his employer uses for international flights.

Marcus decides to take an aircraft conversion course to upgrade his certification to fly his employer's international aircraft. Marcus must travel interstate to complete this course and is paying for the course himself.

Marcus' can claim his self-education expenses and related expenses including his accommodation and meal expenses (if away overnight). As his study will upgrade his qualifications and is likely to lead to an increase in his income.

### **Example: study to maintain or improve skills and knowledge**

Lauren is a pilot and has heard about a new aircraft technology to reduce turbulence. Lauren decides to enrol in a study course to learn more about this topic as it would assist her in her current employment and increase her knowledge.

Lauren can claim a deduction for the cost incurred to enrol in a particular study course about new aircraft technology to reduce turbulence. This is because her studies:

- will maintain and improve the skills and knowledge she needs to perform her current duties (which include flying a plane)
- may result in an increase in her income.

### **Example: study isn't relevant to current duties**

Claire is currently completing her cadetship with a regional airline and would like to become a pilot in the future. The airline may offer Claire a job at end of the training.

Claire can't claim a deduction for the self-education expenses associated with her cadetship because it will enable her to get employment as a pilot.

## **Seminars, conferences and training courses**

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

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

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

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

### **Example: attending a conference**

Jasmine is a pilot and attends a week-long conference on advancements in the aviation industry and participates in various training exercises. Jasmine pays \$1,500 to attend the conference and is not reimbursed by her employer.

Jamie can claim a deduction for the cost of attending the conference as she is maintaining or increasing the knowledge and skills she needs to earn her income in her current employment as a pilot.

## **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 provides or reimburses you for these expenses.

## **Sunglasses, sunhats and sunscreen**

You can claim a deduction for 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.

For more pilot expenses, see:

- [Pilot expenses A–F](#)
- [Pilot expenses G–O](#)
- [Pilot expenses T–W](#)

QC 60284

## Pilot expenses T–W

Details on claiming pilot expenses.

**Last updated** 21 May 2025

### On this page

[Travel expenses](#)

[Union and professional association fees](#)

[Vaccinations](#)

[Visa application fees](#)

[Watches and smart watches](#)

## Travel expenses

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

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

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, if you're required to travel interstate for 3 nights to attend a work-related conference, seminar or training course.

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

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

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

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

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

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

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



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

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

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

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

### **Example: deduction for overseas travel**

Jermaine works for a commercial airline and flies internationally. He is based at the Perth airport.

He is regularly rostered on to fly from Perth to Singapore and return. The flight going to Singapore leaves Perth airport at 11:50 am and arrives in Singapore at 5:20 pm (local time). He returns to Perth the following day, leaving Singapore at 4:40 pm (local time) and arriving in Perth at 9:50 pm.

Jermaine is required to report to the airport 90 minutes before to his shift to review the pre-flight information the airline provides to him. For example, the weather conditions, and to carry out the various checks he needs to do before the plane takes off.

When he is in Singapore, his accommodation is provided by his employer. He is also provided with transport to and from his hotel. Jermaine's employer pays him an allowance to cover his dinner on the first night (\$45) along with breakfast (\$25) and lunch (\$35) the following day. He also receives an allowance of \$15 for incidental expenses for the 2 days he is away from home. Jermaine is provided with lunch on the flight over and dinner on the flight back so he is not paid an allowance for those meals.

Jermaine generally eats at the same places and spends around \$42 on dinner, \$25 on breakfast (usually at the hotel) and \$23 for lunch. He also incurs incidentals such as work phone calls that amount to around \$17 per trip. The amount Jermaine incurs is less than the reasonable amount for each of the meal he is claiming a deduction for and for his incidental expenses.

During the year, Jermaine does this shift 27 times. At the end of the year, his employer shows the allowance on his income statement ( $27 \times \$135 = \$3,645$ ). Jermaine declares the allowance of \$3,645 as income and claims a deduction of \$2,889 ( $27 \times \$107 = \$2,889$ ).

As he is claiming less than the reasonable amount, Jermaine doesn't have to substantiate his expenses, however he will need to show how he calculates the amount of his claim.

### **Example: travel expenses between your home and work**

Jason is a pilot who currently lives in Sydney. His usual sign-on point is in Newcastle.

Jason can't claim a deduction for travel, accommodation or meal expenses between Sydney and Newcastle. These are private expenses.

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

## **Union and professional association fees**

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

## **Vaccinations**

You can't claim a deduction for the cost of **vaccinations** you have to protect you from infectious diseases. Even if the vaccinations protect you while you are working, the cost of them is a personal medical expense and is private in nature.

## **Visa application fees**

You can generally claim visa application fees when you are required to enter a country as part of your job.

## **Watches and smart watches**

You can't claim a deduction for the cost of buying or maintaining **watches or smart watches**, even if they are required as part of your uniform. This includes chronograph watches as they are a private expense.

However, you can claim a deduction if your watch has special characteristics that you use for a work-related purpose. For example, a nurse's fob watch.

If the watch cost more than \$300, you can claim a deduction for its decline in value over the effective life.

You can claim a deduction for the cost of repairs, batteries and watchbands for special watches. You only claim a deduction for the amount you use the item at work if you also wear it for private purposes.

Similar to ordinary watches, a smart watch (that connects to a phone or other device to provide notifications, apps and GPS, for example) is a private expense and not deductible under ordinary circumstances.

However, if you require some of the smart watch's functions as an essential part of your employment activities you may be able to apportion the expense between your private and work use. In order to show your work-related use of the watch, you will need to keep a diary or similar record of your use of the watch for a representative period.

For more pilot expenses, see:

- **Pilot expenses A–F**
- **Pilot expenses G–O**
- **Pilot expenses P–S**

Find out about pilots:

- Income and allowances
- Record keeping for work expenses


QC 60284

## Record keeping for work expenses

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

**Last updated** 21 May 2025

To claim a deduction, you need to get and keep records to prove you incurred the expense. 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 pilots:

- Income and allowances
- Deductions for work expenses

QC 60284

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