




Meat workers – income and work-related deductions

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

Last updated 22 May 2025

For a summary of common expenses, see [Meat workers \(PDF, 443KB\)](#) .

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 and don't include](#)

[Allowances](#)

[Reimbursements](#)

Amounts you do and don't include

You must include all the income you receive as a meat worker during the income year in your tax return, this includes:

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

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

Your income statement or payment summary 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, tools and equipment

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

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for allowances not on your income statement.

Allowances not on your income statement or payment summary

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

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

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

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

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

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

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

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

Allowances and claiming a deduction

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

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

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Leading hand allowance Cold temperature allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Clothing allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction

Nadia works at a meat processing plant. During her shift, Nadia spends time working in temperatures varying from minus 4°C to minus 10°C.

Nadia's employer pays her a cold temperature allowance of 62c per hour for each hour she spends working in those conditions.

At the end of the income year, Nadia's employer shows the total amount of the allowance on her income statement. Nadia must include the total allowance shown on her income statement as income in her tax return.

Nadia can't claim a deduction because she doesn't incur any deductible expenses. The allowance compensates her for her working conditions.

Example: allowance assessable, deduction allowable

Allan works at a meat processing plant. Allan's employer pays him an overtime meal allowance of \$15.24 each time he works more than an hour and a half longer than his rostered finishing time. Allan does overtime 15 times during the year.

When he works overtime, Allan gets a meal break. On his meal break, Allan buys food and drink from the vending machine in the break room. He generally buys peanuts or chips, a bottle of soft drink and a chocolate bar which costs him around \$12.

At the end of the income year, Allan's employer shows the total overtime meal allowance of \$228.60 ($\$15.24 \times 15 = \228.60) on his income statement.

Allan must declare the overtime meal allowance of \$228.60 as income in his tax return.

Allan can claim a deduction for the food and drink he buys on his overtime break. Allan calculates his deduction as \$180 ($\$12 \times 15 = \180).

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 the expenses.

Find out about meat workers:


- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

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

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For a summary of common expenses, see [Meat workers \(PDF, 443KB\)](#) .

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 expenses were 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 meat worker:

- Meat worker expenses A–K
- Meat worker expenses L–O

- **Meat worker expenses P–S**
- **Meat worker 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.

Meat worker expenses A–K



Details on claiming meat worker expenses.

Meat worker expenses L–O



Details on claiming meat worker expenses.

Meat worker expenses P–S



Details on claiming meat worker expenses.

Meat worker expenses T–W



QC 58285

Meat worker expenses A–K

Details on claiming meat worker expenses.

Last updated 22 May 2025

On this page

[Car expenses](#)

[Child care](#)

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

[Drivers licence](#)

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

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)
- have to carry an item that is illegal to carry on public transport.

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.

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

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling from your first job at the meat factory to your second job at a butcher's shop
- to and from an alternative workplace for the same employer on the same day – for example, travelling from the meat factory to your employer's head office to complete mandatory training.
- from home directly to an alternative workplace – for example, travelling from home to your employer's head office to attend a planning meeting.

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

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

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer

leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

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

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

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

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

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

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

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

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

Example: travel between workplaces

Sarah is a meat processor and works 5 days per week at her employer's North Sydney abattoir. One day Sarah's supervisor asks her to transport a small piece of cutting equipment to their Western Sydney site.

Sarah delivers the equipment using her own car and returns directly to work. She isn't reimbursed for the car expenses she incurs.

Sarah can claim a deduction for the round-trip between the abattoirs.

She keeps a record of the distance she travels and the date in the myDeductions tool in the ATO app so that she has this information available when she is ready to lodge her tax return.

Example: tools are not bulky

Liam is a meat processor and his employer supplies and stores knives for staff to perform their duties. Liam prefers to use his own knives so buys a set to use at work.

Liam carries the knives in a protective cover to and from work in his own car. His employer doesn't provide additional storage for Liam's knives.

Liam can't claim a deduction for transporting his knives to and from work as the knives are not bulky and it's his personal choice to use and carry the knives each day.

Example: private travel to work

Fatima is a meat processor and drives to and from work each day. The cost of her travel is not deductible as it is a private expense.

Child care

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

Clothing and uniform expenses (including footwear)

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

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, t-shirts and jeans worn by meat workers.

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

- **protective clothing** – clothing with protective features or functions you wear to protect you from specific risks of injury or illness at work. For example, cleaning aprons, non-slip shoes or smocks worn to stop you coming into contact with harmful substance. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing distinctly identifies you as a person associated with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items

traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.

- a **compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides
- a **non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

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

Example: compulsory uniform with logo

Milla is a meat packer. She must buy and wear shirts with her employer's logo embroidered on it. The employee guidelines also include a requirement to wear black pants and closed in shoes, but don't stipulate any other qualities of these items.

Milla can claim a deduction for the cost of buying the logoed shirts as they are a compulsory uniform (distinctive items with the employer's logo and compulsory for her to wear at work).

She can't claim the cost of buying her black pants or shoes. Even though her employer requires her to wear a specific colour, they aren't distinctive enough to make them part of her uniform and are still conventional clothes.

Example: protective shoes and clothing

Barry works in a meat processing plant. One of Barry's duties is to wash down the floor at the end of the day. Barry's employer provides him with a waterproof jacket and pants to wear over his clothes to protect Barry from getting excessively wet. Barry also

buys and wears some non-slip gum boots to stop him from slipping over and to protect his feet from getting wet.

The waterproof jacket and pants and the non-slip gum boots are protective. The shoes and clothing protect him from the risk of illness and injury which he is exposed to when he is performing his duties.

Barry can't claim a deduction for the waterproof jacket and pants as they are provided by his employer.

Barry can claim a deduction for the cost of the non-slip gum boots he buys.

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.

Glasses, contact lenses and anti-glare glasses

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

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working as a meat worker. 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.

For more meat workers' expenses, see:

- [Meat worker expenses L–O](#)
- [Meat worker expenses P–S](#)
- [Meat worker expenses T–W](#)

Meat worker expenses L–O

Details on claiming meat worker expenses.

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On this page

[Laundry and maintenance](#)

[Licences, permits and certificates](#)

[Meal and snack expenses](#)

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

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

[Overtime meal expenses](#)

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, an apron)
- 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 also includes laundromat and dry-cleaning expenses.

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

- \$1 per load if it only contains clothing you wear at work from one of the categories above

- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incur 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: laundering of protective clothing by employer

As part of his job as a meat process worker, Jack handles and packages meat that has been cut on the processing line. Jack's employer provides staff with gloves and aprons to perform their duties.

Jack's employer washes the protective clothing to ensure that no cross contamination occurs.

Jack can't claim a deduction for laundering the gloves and apron because he doesn't incur an expense for laundering these items.

Example: laundering conventional clothing

Beverley works as a meat processing worker cutting meat before they are sent to the packing line. She buys and wears special socks that are made of a thick, soft material that she says helps her stay on her feet all day.

Beverley washes her socks with other non-work-related clothing 5 times per week.

Beverley can't claim a deduction for the cost of laundering her socks as they are:

- not protective
- not part of a compulsory uniform

- considered conventional clothing and private in nature.

Example: laundry expenses

Madison receives 3 company shirts with logos embroidered on them from her employer. She washes and dries her company shirts in a separate load of washing twice a week.

Madison works 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

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

$$2 \times 48 = 96$$

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

$$96 \times \$1 = \$96$$

As her total claim for laundry expenses is under \$150, Madison doesn't have to provide written evidence of her laundry expenses. Although Madison doesn't require evidence to prove her claim for laundry, if asked, she will still be required to explain how she worked out her claim.

Licences, permits and certificates

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

You can claim a deduction for the additional 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 forklift 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.

Meal and snack expenses

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

You can claim:

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

Example: meal expenses not deductible

Sylvie works as a meatpacker. The factory she works at runs 24 hours a day and Sylvie does the early morning shift which starts at 4:30 am and finishes at 1:30 pm.

During her meal break, Sylvie buys breakfast and a coffee.

Sylvie can't claim a deduction for the cost of her breakfast and coffee which she buys while working her normal early morning shift. The expenses are private expenses.

Music streaming services, CDs, audio books or podcasts

You can't claim a deduction for music streaming services, CDs, audio books, podcasts or devices, even if you listen to music at work. These expenses aren't essential to earning your income, they are private expenses.

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 enterprise 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 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 all your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you work out your claim.

Example: overtime meal expenses

Logan completes his 8-hour shift and is asked to work an additional three hours. He is given a meal break and paid a meal allowance of \$18 under his enterprise bargaining agreement.

Logan buys and eats a meal costing him \$20 during his overtime.

Logan's income statement shows the overtime meal allowance of \$18 as a separate allowance. In his tax return, Logan includes the allowance as income and claims a deduction of \$20.

He can claim a deduction for \$20 as he incurs the expense on a meal he eats while working overtime.

As the amount Logan spent on his meal is less than the reasonable amount, Logan doesn't have to keep receipts. However, if asked, Logan will have to show that he spent the \$20 on overtime meals and how he worked out his claim.

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

For more meat workers' expenses, see:

- Meat worker expenses A–K
- Meat worker expenses P–S
- Meat worker expenses T–W

QC 58285

Meat worker expenses P–S

Details on claiming meat worker expenses.

Last updated 22 May 2025

On this page

[Phone, data and internet expenses](#)

[Protective items](#)

[Q fever vaccination](#)

[Repairs to tools and equipment](#)

[Self-education expense](#)

[Seminars, conferences and training courses](#)

Phone, data and internet expenses

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

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

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

You can't claim a deduction if your employer:

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

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

For more information, see:

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

Example: calculating phone expenses

Stanley is a meat packer and he uses his personal mobile phone to confirm orders with clients and to report issues with the

machinery to his manager. He is on a set mobile plan of \$49 a month.

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

At least once a year, Stanley prints out his monthly bill and highlights his work-related phone calls. He also makes notes on the itemised bill about who he has phoned for work – for example, client or his manager.

Out of the 300 phone calls he has made in a 4-week period, Stanley works out that 30 (10%) of the phone calls are for work. He applies that percentage to his monthly plan amount (\$49 a month).

He calculates his phone calls for work purposes as follows:

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

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

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

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

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

Example: work and private use

Tasmin uses her computer and personal internet account at home to complete mandatory work training. Tasmin uses her computer and internet for both work and private purposes.

Tasmin keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes. Tasmin's internet use diary showed 10% of her internet time was for work-related activities and 90% was for private use.

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

$$\$1,200 \times 0.10 = \$120 \text{ as work-related internet use.}$$

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

Protective items

You can claim a deduction for the cost of **protective items** if you wear them to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties.

To be considered protective, the equipment must provide a sufficient degree of protection against the risks of illness or injury you are exposed to in carrying out your work duties. Protective items can include safety glasses, helmets and breathing masks.

For example, a meat process worker can claim a deduction for the cost of cut resistant gloves.

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
- reimburses you for the cost you incur to buy protective items.

Example: protective items provided by the employer

Phil is a meat worker and he is required to cut and prepare meat for packaging. He must wear cut resistant gloves when working. He does this to reduce his risk of being injured while working. There is a clear connection between the need for the protective item and Phil's employment duties.

Phil's employer provides him with the cut resistant gloves. However, if Phil chooses to buy his own his employer would reimburse him for these costs.

Phil can't claim a deduction for the cut resistant gloves as he doesn't incur an expense.

Q fever vaccination

You can't claim a deduction for the cost of **vaccinations**, even if your employer requires you to be vaccinated.

Repairs to tools and equipment

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

Self-education expense

You can claim a deduction for **self-education expenses** if they directly relate to your current employment as a meat worker 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 either:

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

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

If you have set aside a home office to do your study, you may also be able to claim **working 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)
- VSL (VET Student Loans)
- 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: course directly related to employment duties

Albert works as a slaughterer in an abattoir. He is undertaking a Certificate III in Meat Processing (Slaughtering). The course will enable Albert to improve his skills and knowledge he requires to carry out his duties.

Albert's employer pays for his course fees, but Albert pays for his course materials.

Although the course directly relates to Albert's current employment, he can't claim a deduction for the course fees because his employer pays them. However, Albert can claim a deduction for the cost of buying his course materials.

Example: course to change employment

Delia works as a meat packer. Delia is interested in running her own butcher's shop, so she undertakes a Bachelor of Business course.

Delia can't claim a deduction for the costs she incurs for the course. The course will not provide her the skills and knowledge to perform her duties as a meat packer. The course is designed to enable Delia to change her employment.

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 meat worker.

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: seminar expenses related to current role

Clare a meat process worker. Her employer asks if she is interested in attending a 3-day interstate seminar about new butchering and slicing standards within Australia. Clare agrees to attend and provides a report to her employer on her return.

To attend the seminar Clare will be required to stay away from her home overnight. She incurs \$500 for accommodation expenses, \$255 for meals and \$430 for airfares. Clare's employer reimburses her \$430 for the airfares 2 weeks after the seminar.

Clare can claim a deduction for the accommodation (\$500) and meals (\$255) because:

- she incurs the expense
- the seminar had a sufficient connection to her income-producing activities
- she has records to substantiate the expenses.

Clare can't claim a deduction for the airfares as she was reimbursed by her employer.

Example: conference that has no connection to your current role

Terence has a finance degree and works part time as a meat processor managing quality control, conducting spot checks on the meat cut by process workers.

Terence attends an interstate conference on Negotiation in Finance to increase his skills and career prospects. The conference website states that the conference is designed for executives in the finance industry.

Terence spends \$340 to register and attend the conference, \$350 for accommodation and \$150 on meals.

Terence can't claim a deduction for any of his expenses as the conference doesn't have sufficient connection to his current duties as a quality controller.

For more meat workers expenses, see:

- Meat worker expenses A–K
- Meat worker expenses L–O

- Meat worker expenses T–W

QC 58285

Meat worker expenses T–W

Details on claiming meat worker expenses.

Last updated 22 May 2025

On this page

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

[Tools and equipment](#)

[Travel expenses](#)

[Union and professional association fees](#)

Taxi, ride-share, public transport and car hire

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

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

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

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as a meat worker. For example, knives and sharpening stones.

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

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

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

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

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

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

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

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

Example: decline in value for tools and equipment

Jeremy is a meat process worker. He buys a set of knives for \$430, designed to increase the efficiency of cutting a certain cut of beef. Jeremy doesn't use the knives at home and stores them at his workplace.

As the knife set cost more than \$300, Jeremy can't claim an immediate deduction for the whole amount. He can, however, claim a deduction for the decline in value of the knives over their effective life.

If in the following year, Jeremy breaks one of the knives and must buy a replacement. Jeremy can claim an immediate deduction for the replacement. This is because it won't be part of a set he bought in that year that cost more than \$300.

Example: tools and equipment – no work-related connection

Xavier is a meat packer, packaging cuts of meat ready for delivery. Xavier buys a set of knives for \$280 as he believes that one day his employer may ask him to move into the butchering area.

Xavier can't claim a deduction for the knives he bought as they have no connection with his current income-producing activities as a meat packer.

Travel expenses

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

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

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, when you travel interstate to attend a work-related 2-day conference, seminar or training course.

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

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

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

If 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: Allowable deduction for work-related travel expenses - reasonable amounts

Alisha is a meat process worker and is required to travel interstate to attend training relating to her job. She is away from home for 5 nights.

Alisha's employer pays her an allowance of \$70 per night for meals and incidental expenses. Her employer also pays for her accommodation expenses.

The travel allowance of \$350 ($5 \times \$70 = \350) is shown on her income statement.

Alisha reviews her bank statements for the applicable 5 days of travel and works out that she spent \$85 per day on meals.

Alisha must include the allowance of \$350 as income in her tax return and she can claim a deduction of \$425 ($5 \times \$85 = \425).

As she is claiming less than the reasonable amount for meals and incidentals per day she isn't required to get and keep written evidence. However, she would still be required to show:

- how she works out her claim
- that she had spent money on meals and incidentals whilst travelling away from home overnight for work.

Example: When you can't claim a deduction for travel expenses – no nexus

Fred is a meat processing worker in Brisbane. His role is to cut meat into the correct size portions and dispose of the carcasses.

Fred takes 5 days of annual leave for a family holiday. During his holiday he attends Australia's Best Livestock Show. A display at the event showcases how livestock's quality of life before being processed can affect the quality of the meat.

Fred believes that for this reason the trip has a relevant connection with his role as a meat process worker.

Fred can't claim a deduction for any of his travel costs. The livestock show has an insufficient connection to Fred's roles and responsibilities as a meat process worker.

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.

For more meat workers' expenses, see:

- Meat worker expenses A–K
- Meat worker expenses L–O
- Meat worker expenses P–S

Find out more about meat workers:

- Income and allowances
- Record keeping for work expenses

QC 58285

Record keeping for work expenses

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

Last updated 22 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 meat workers:

- Income and allowances
- Deductions for work expenses.

QC 58285

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