




Australian Defence Force members – income and work-related deductions

Australian Defence Force (ADF) members guide to income, allowances and claiming deductions for work-related expenses.

Last updated 13 May 2025

For a summary of common expenses, see [Australian Defence Force member deductions \(PDF, 569KB\)](#) .

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Income and allowances

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Amounts you do and don't include

You must include all the income you receive during the income year as an Australian Defence Force member 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 a payment summary will show your salary, wages and allowances for the income year.

If you work overseas, your salary and wages may not be taxable, but in some circumstances, you still include them in your tax return.

Eligible duty in a specified area outside Australia

Your pay and allowances are exempt from tax if you have a certificate from the Chief of the Defence Force stating that you are on eligible duty:

- with a specified organisation
- in a specified area outside Australia.

Your income statement or payment summary will list **Section 23AD** as an exemption and the number of days it applies. You don't include this income in your tax return.

Foreign deployment as a member of a disciplined force

Your foreign employment income may be exempt from Australian income tax if you satisfy all of the following conditions:

- you are an Australian resident for tax purposes
- you are engaged in foreign service for a continuous period of 91 days or more
- your foreign service is directly attributable to your deployment outside Australia as a member of a disciplined force by the Commonwealth, a State or Territory, or an authority of the Commonwealth, a State or Territory.

When we say 'disciplined force', we mean the Australian Defence Force, Australian Federal Police, and the State and Territory police forces, including a peacekeeping force.

Your foreign employment income includes salary, wages and allowances.

However, your foreign employment income isn't exempt from Australian income tax if it's exempt from income tax in the country where you earn that income because:

- a tax treaty applies, or a law of the foreign country applies to give effect to a tax treaty
- the foreign country doesn't impose tax on employment income
- an international agreement applies that deals with diplomatic or consular privileges or immunities, or privileges and immunities of persons connected with international organisations

- the foreign country has a law that corresponds to the *International Organisations (Privileges and Immunities) Act 1963*.

For more information, see Non-exemption conditions in **Exempt income from foreign service**.

If your employer knows you satisfy the conditions, your income statement or payment summary will list Section 23AG as an exemption and the number of days it applies for. You include this income as exempt foreign employment income in your tax return. You are not taxed on this income but it's included in the calculation to work out how much tax you pay on your other income.

Allowances

As a member of the ADF or an ADF employee, you may be paid an allowance in recognition of your duties and additional expenses you incur to perform your duties. As a general rule:

- you need to include [allowances on your income statement](#) or payment summary in your tax return
- allowances that are not taxable will not be on your income statement or payment summary.

Allowances on your income statement or payment summary

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

If you receive an allowance from your employer, you can't always claim a deduction – it depends on the situation.

ADF members and employees receive assessable allowances:

- to help pay for a work expense
- for work that is considered special or dangerous
- in recognition of holding special skills
- to compensate for working conditions.

The following assessable allowances are received by ADF members and employees to recognise expenses you may incur while doing your job:

- protective clothing allowance
- language proficiency allowance
- tool allowance
- overtime meal allowance
- motor vehicle allowance.

Depending on your individual circumstances, you may be able to claim a **deduction for the expenses** these allowances cover.

You must include the following allowances as income in your tax return, however you **can't** claim a deduction:

- arduous conditions instructor allowance
- clearance diver allowance
- district allowance
- diving allowance
- field allowance
- first aid allowance
- flying disability allowance
- paratrooper allowance
- locality allowance
- duty at sea allowance
- separation allowance
- submarine escape disability allowance
- unpredictable explosives allowance.

This is not a complete list of allowances that may fall into this category. There may be other similar allowances you receive as an ADF member or employee.

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](#) or payment summary.

Example: allowance for working conditions

Mark is a member of the Navy. During the income year, Mark receives an allowance for each hour he spends carrying out his employment duties in a confined space.

His employer reports the allowance on his income statement at the end of the income year.

Mark must include the amount of the allowance in his tax return, but he can't claim a deduction for any expenses against the allowance.

The allowance compensates Mark for working in unpleasant conditions. It isn't to cover any expenses he might incur.

Example: allowance assessable, deduction allowable

Ronaldo is a metal trades employee in the Army. Ronaldo's employer doesn't provide him with tools, so he receives a tool allowance each week.

The total amount of the tool allowance is reported on Ronaldo's income statement at the end of the income year.

During the income year, Ronaldo buys a number of tools to carry out his employment duties. He uses the tools solely for work purposes.

Ronaldo must declare the tool allowance as income in his tax return. He can also claim a deduction for the decline in value of the tools he bought during the income year.

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

payslips. You don't need to declare these allowances as income in your tax return, unless you are 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.

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.

Example: reimbursement for expenses

Edwina is a ground crew officer in the Air Force. Edwina's employer provides her with the safety equipment she requires for her job, however she finds the hearing protection uncomfortable for her ears.

Edwina buys hearing protection which is more comfortable for her with the same specifications as the ones her employer provides. Edwina puts in a reimbursement claim and receives the full cost of the hearing protection from her employer.

Edwina can't claim a deduction for the cost of the hearing protection because she receives a full reimbursement from her employer for the amount spent.

Edwina doesn't have to include the amount of the reimbursement in her tax return as income.

Offsets for ADF members

ADF members and employees may be eligible to receive:

- a **zone tax offset**, when you live in an isolated or remote part of Australia (excluding an offshore oil or gas rig)
- an **overseas forces tax offset**, when you serve as a member of the Defence Force at an overseas locality (excluding at an attaché at an Australian embassy or Legation).

To help you work out your eligibility for an offset use the **Zone or overseas forces tax offset calculator**.

Find out about ADF members':


- 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.

Last updated 12 May 2025

For a summary of common expenses, see [Australian Defence Force member deductions \(PDF, 569KB\)](#) .

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 portion of the expense.

We consider you to be an ADF member if you are a member of the:

- Australian Army (Army)
- Royal Australian Navy (Navy)
- Royal Australian Air Force (Air Force).

This guide may also apply to you as either:

- an ADF reserves member (where you pay tax on your salary and allowances as a reserves member)
- a civilian working for the ADF performing ADF-related work.

Find out which expenses you can and can't claim as an ADF member:

- ADF member expenses A–F
- ADF member expenses G–O
- ADF member expenses P–S
- ADF member expenses T–W

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.

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 registered tax agent at tax time to make lodging your tax return easier.

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.

ADF member expenses A–F



Details on claiming ADF member expenses.

ADF member expenses G–O



Details on claiming ADF member expenses.

ADF member expenses P–S



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ADF member expenses A–F

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Car expenses

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

- live a long way from your usual or normal 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.

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

- directly between separate jobs on the same day – for example, travelling from the base to the work location of your job with a different employer (provided neither of the workplaces is your home)
- to and from an alternative workplace that's not a regular workplace, while you're still on duty, and back to your normal workplace or directly home
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.
- 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: travelling between workplaces

Amelia travels from her normal Army base to another military base that isn't her regular workplace to attend her annual medical check-up and fitness assessment. She then travels directly home. She uses her own car and her employer does not reimburse her for this travel.

As this travel is from Amelia's regular work location to an alternative work location, and from an alternative work location to Amelia's home, Amelia incurs the car expenses in the course of performing her duties. Amelia can claim a deduction for the cost of each journey.

Example: travel to alternative workplace, between workplace and from normal workplace to home

Mackenzie is a Petty Officer in the Navy. She's must travel from home to present a verbal report to her commanding officer at RAN fleet base. This isn't her regular workplace, and she will return to her regular base at HMAS Penguin after the presentation.

Mackenzie can claim a deduction for the cost of travelling from home to the fleet base and from the fleet base to HMAS Penguin. However, she can't claim a deduction for the cost of travelling home from HMAS Penguin at the end of the day as this is home to work travel and is private.

Example: transporting bulky equipment

Aaron is notified of an overseas deployment. He needs to prepare his field equipment pack for the deployment. Because of this, he's required to take home his equipment pack and return with it to the base. His field equipment pack is awkward to transport due to its size and weight. The items are usually stored in a locked cage on base.

The distance from the base to his home is 15 kilometres. Aaron can claim motor vehicle expenses for his travel from the base to home and from his home back to the base while he is transporting his field equipment pack. In total, 30 kilometres can be claimed as work-related kilometres.

This is because the equipment is essential for Aaron to perform his employment duties and the equipment is considered bulky:

- because of the size and weight, the equipment pack is awkward to transport, and
- can only be transported conveniently by motor vehicle.

Aaron can't claim a deduction for his travel between his home and the base when he isn't required to transport his field equipment pack.

Example: transporting equipment by choice

Denise is a Private in the Army. Although there is a secure area to store her pack on base, she keeps her knapsack and sleeping bag in her car in preparation for field exercises. While the field exercises aren't regularly scheduled, she chooses to transport her pack to and from work every day.

Denise can't claim a deduction for her trips between her home and the base because her employer provides secure storage for her equipment at the base.

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)

You may be able to claim a deduction for the cost you incur when you buy, hire, repair or replace clothing, uniforms and footwear.

Compulsory uniforms

A compulsory uniform is a collection of inter-related items of clothing and accessories that is:

- distinctive to a particular organisation
- set out in a uniform policy which is strictly and consistently enforced.

Military service uniforms are **compulsory uniforms**, you can claim a deduction for items such as:

- military white, blue or khaki shirts with rank or other embellishments
- standard matching trousers
- regulation jumpers and jackets
- official mess uniform
- hats or caps with rank or other embellishments
- service dress shoes
- service handbags and clutch bags
- socks and stockings
- camouflage shirts and trousers.

This doesn't include items or accessories of a conventional nature. For example, underwear, ordinary fashion shoes, hair accessories, or t-shirts.

You can claim a deduction for some special items that are worn with or as part of a uniform that are unconventional in nature – for example, costs for medal mounting.

Protective clothing

Protective clothing and footwear protects you from specific risks of illness or injury at work. The clothing must have protective features or functions. For example, steel-capped boots, fire-resistant clothing, or boiler suits that protect conventional clothing.

You can't claim a deduction for the cost of protective clothing your employer provides, but you can claim a deduction for the cost of additional items you purchase, such as a Navy diver's additional wetsuit not issued under a uniform code.

Conventional clothing

You can't claim a deduction for the costs you incur to buy, hire, repair or replace conventional clothing you wear to work, even if your employer tells you to wear it. 'Conventional clothing' is everyday clothing worn by people regardless of their occupation, including:

- everyday footwear, such as dress, casual or running shoes

- conventional hair accessories and earrings
- clothing you wear for medical reasons, such as support stockings
- conventional clothing that is damaged at work.

Example: conventional clothing not deductible

Austen is part of an internal protective operation that requires a certain amount of anonymity. For security reasons, Austen must wear his everyday (conventional) clothing when gathering intelligence for anti-terrorism activities.

Austen can't claim a deduction for his clothing expenses as there's no direct link between the clothing expenditure and the activities by which he earns his income.

Physical training clothing

Sports clothing such as tracksuits, shorts, and sports shoes are conventional clothing. Therefore, you can't claim a deduction for physical training sport attire. Having a unit logo on your physical training clothing doesn't make it a compulsory uniform and you can't claim a deduction for it.

If the clothing forms part of a compulsory uniform with an official monogram (such as a regimental crest) and easily identifies you as a member of the ADF, you may be able to claim a deduction. If the physical training clothing only displays your unit's logo or emblem (rather than the official monogram) it will not be part of a compulsory uniform.

Example: sports clothing while on duty not deductible

Corey is a seaman in the Navy and must take fitness training for 2 hours per day, 3 times per week, while on duty. He buys sports shorts and t-shirts which display his unit's logo and conventional sports shoes.

Corey's sports shorts and t-shirts aren't part of the traditional ADF compulsory uniform.

Corey can't claim a deduction for his sports shorts, t-shirts and sports shoes.

Drivers licence

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

You can claim a deduction for additional costs you incur to get a special licence or condition on your licence to perform your employment duties.

You can't claim a deduction if your employer pays for or reimburses you for the cost to obtain a special license or condition.

Entertainment and social functions

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

Entertainment and social functions include the cost of:

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

These are private expenses because these events don't have a direct connection to your work duties.

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

Example: annual ball cost not deductible

Neville is a commander in the Navy. Each year, the Navy holds a ball for its officers. As a high-ranking officer, Neville is expected to attend the ball. Neville purchases tickets for him and his partner at a cost of \$200.

Neville can't claim a deduction of \$200 for the ball tickets. Although he is expected to go and the ball is only attended by Navy officers, the expense is private.

Extra regimental duties (ERD)

Extra regimental duties (ERD) are extra duties ADF members may be required to perform. For example, coaching a sporting team, organising a social function or a position on the Mess Committee. ERD are also known as service duties.

You can claim a deduction for costs incurred in performing ERD as long as the ERD activity forms part of your income-earning activities and it isn't a private or domestic expense.

Example: ERD costs

Sharon is the President of the Mess Committee. In this position it is necessary for her to attend more functions that she would normally attend. Sharon is charged for food and drink she consumes at these functions.

Sharon also buys some stationery to fulfil her role as the President of the Mess Committee.

Sharon can't claim a deduction for the cost of the food and drink she consumes at functions. It is an entertainment expense and is private in nature. However, Sharon can claim a deduction for the cost of stationery.

Fines and penalties

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

For more ADF member expenses, see:

- [ADF member expenses G–O](#)
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ADF member expenses G–O

Details on claiming ADF member expenses.

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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 in the ADF. 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: sunglasses deductible

Rochelle is a leading aircraftman in the Air Force. Rochelle's employment duties include piloting different types of aircraft. When she is piloting an aircraft, Rochelle requires sunglasses to protect her eyes from sun damage.

During the income year, Rochelle buys a new pair of non-polarised sunglasses with a grey tint for \$260. Rochelle keeps these sunglasses in her work bag and only uses them when she is at work.

Rochelle can claim a deduction for \$260 for the sunglasses she uses when she is piloting aircraft. The sunglasses protect Rochelle's eyes from the real and likely risk of sun damage while she is carrying out her employment duties.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care 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.

Example: haircuts not deductible

Pierre is a lance corporal in the Army. It is a condition of his employment to be well-groomed and to keep his hair short. To

keep his hair short, Pierre goes to the hairdresser once a month to have his hair cut.

Even though it is a condition of his employment to be well-groomed and keep his hair short, Pierre can't claim a deduction for the cost of his hair cuts. The expenses are private in nature.

Laundry and maintenance

You can claim a deduction for the cost of washing, drying and ironing clothing you wear at work if it's:

- protective (for example, a overalls)
- 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 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. However, you will still need to calculate and be able to show how you work out your claim. This isn't an automatic deduction.

Example: dry cleaning expenses deductible

Louis is a private in the Army. The annual cost of dry-cleaning items of his compulsory uniform is \$195. Louis keeps receipts for his dry-cleaning.

Louis can claim a deduction of \$195 for dry-cleaning his compulsory uniform.

Meal and snack expenses

You can't claim for the cost of food, drink or snacks you consume in the course of 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: food and drink not deductible

Elsa is a corporal in the Airforce. When she is not deployed, she works at the base from Monday to Friday. Elsa brings her lunch along with some snacks to work with her each day.

Elsa can't claim a deduction for the cost of the food and drinks she brings to work with her. She consumes the meals during her normal working day, so they are private in nature.

Mess fees and functions

Compulsory mess subscriptions

You can claim a deduction for the part of your compulsory mess subscriptions that relates to work activities. You can obtain details of the amount paid for mess subscriptions from mess accounts your mess committee provides.

You can't claim a deduction for amounts paid for food, drink or entertainment. These expenses are private in nature.

Attendance at mess functions

You can't claim a deduction for costs incurred in attending compulsory or non-compulsory mess functions. This includes functions such as dinners, dances and cocktail parties.

It is recognised that:

- many of these functions are compulsory
- behaviour at such functions may be taken into account for promotion
- mess function etiquette is learnt by attending functions.

Expenses you may incur include food, drink and entertaining guests in an official or informal capacity. These expenses are private and not sufficiently related to producing your assessable income. The cost of travelling to and from mess functions is also not deductible.

Music streaming services, CDs, audio books or podcasts

You can't claim a deduction for the cost of music streaming services, CDs, audio books or podcasts that you listen to while you are working. Even if you use these to relieve fatigue or keep you motivated at work, these items 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.

Example: cost of publication deductible

Dennis is a flying officer in the Air Force. His duties include flying Air Force aircraft. Dennis subscribes to Flight Safety Australia at a cost of \$39 per year. Flight Safety Australia is a technical magazine published by the Civil Aviation Safety Authority.

Dennis keeps written evidence of his payment for the subscription.

Dennis can claim a deduction of \$39 for the subscription. The magazine is specific to his employment as a flying officer in the Air Force.

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 receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

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

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

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

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

For more ADF member expenses, see:

- ADF member expenses A–F
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ADF member expenses P–S

Details on claiming ADF member expenses.

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Parking fees and tolls

You can claim a deduction for the cost of **parking fees or tolls** you incur while you are travelling in the course of carrying out your employment duties – for example, travelling between bases.

If the ADF directly pays for or reimburses you for the expenses, you can't claim a deduction.

Phone, data and internet expenses

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

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

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

You can't claim a deduction if your employer:

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

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

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

For more information, see:

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

Example: calculating phone expenses

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

Sebastian receives an itemised account from his phone provider each month by email that includes details of the individual phone calls he has made.

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

Of the 300 phone calls he has made in a 4week period, Sebastian works out that 45 (15%) of the phone calls are for work. He applies that percentage to his monthly plan amount (\$49 a month).

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

$$45 \div 300 = 15\%$$

Sebastian can claim 15% of the total bill of \$49 for each month for work purposes:

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

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

$$10.6 \text{ months} \times \$7.35 = \$77.91$$

Example: work and private use

Sylvette is a lieutenant in the Navy. Sylvette uses her work laptop and personal internet account at home to access her work emails. Sylvette also uses the internet for private purposes.

Sylvette's internet use diary showed 20% of her internet time was for work-related activities and 80% was for private use. As

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

$$\$1,200 \times 20\% = \$240 \text{ as work-related internet use.}$$

If anyone else was accessing the internet connection, Sylvette will need to reduce her claim to account for their use.

Physical training and fitness expenses

It is recognised that ADF members must maintain a high standard of general physical fitness. Expenses you incur in maintaining this standard of fitness – for example, **fitness courses and gym memberships** are generally private in nature. You can't claim a deduction for these expenses.

You can claim a deduction for expenses you incur if you're participating in a sporting activity while you're on duty and you are:

- participating as an official ADF representative at inter-service or combined service competition
- must participate in the activity as part of your normal duties.

Some ADF members are required to maintain a **very** high level of fitness, well above the general ADF standard. These members derive their income by performing a range of duties designed to keep them physically and mentally prepared. This may include physical training instructors and those in special combat squads.

If you can demonstrate that your job requires the maintenance of a very high level of fitness you may be able to claim a deduction for gym fees, fitness courses and the decline in value of gym equipment. The strenuous physical activity must be an essential and regular element of your duties.

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

Example: claiming physical training expenses

Johan is a member of the Special Air Services Regiment (SAS). He must maintain an extremely high level of fitness which is well above general ADF standards. Strenuous physical activity is an essential and regular part of his role.

Johan undertakes fitness training while he is on duty, and he is a member of his local gym which he attends every day before he reports for duty. Johan has also purchased some gym equipment to use at home on weekends.

Johan can claim a deduction for the gym fees he incurs and the decline in value of the gym equipment he uses at home.

Example: can't claim a deduction for extra physical training

Jason, a private in the Army, is required to undertake fitness training for 2 hours per day, 3 times per week while on duty. He also attends his local gym once a week in his own time.

However, as Jason isn't required to maintain a level of fitness above the general Army standard, he can't claim a deduction for any costs incurred in attending the gym.

Removal and relocation expenses

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

Example: removal and relocation expenses not deductible

Carmella is a flight sergeant in the Air Force. Carmella's partner has a new job in Darwin so Carmella asks to relocate from the base in Townsville to the base in Darwin. The Air Force agrees to Carmella's move.

Carmella can't claim a deduction for the costs associated with her and her family's move to Darwin. The expenses are private.

Rifles, ammunition, related equipment and cleaning

The ADF normally supplies and replaces rifles, ammunition and any other equipment you require to carry out your duties.

If you incur costs to maintain and clean equipment the ADF issues, you can claim a deduction for the costs you incur.

Self-education expenses

You can claim a deduction for **self-education expenses** if it directly relates to your employment as an ADF member and it:

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

You can't claim a deduction for a self-education expense if at the time you incur the expense, it 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 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.

You can't claim a deduction for the repayments you make on your study and training support loans. 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 fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: education not related to current employment

John is considering discharging and would like to go into business for himself. He's doing a part-time course in Business Administration.

As the course isn't related to his current employment, John can't claim a deduction.

Seminars, conferences and training courses

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

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, for example you add a holiday of one week to a training course that runs for one week, then you can only claim the work-related portion.

Example: course related to current employment

Frances is a truck driver in the Army based in Singleton. She travels to Sydney to attend a 3-day heavy vehicle defensive driving course.

Frances can claim a deduction for costs she incurs in attending the course because the course will improve her skills for current employment. She can't claim for any costs her employer pays or reimburses her for.

Sunglasses, sunhats and sunscreen

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

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

This includes prescription sunglasses and anti-glare glasses.

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

Example: sunglasses for protection while carrying out duties

Jimmy is a corporal in the Army. While carrying out his duties on certain days, he spends extended periods of time outdoors. When he is working outdoors, he wears his Army issued hat, sunscreen and sunglasses to protect himself from the sun.

Jimmy wears the sunglasses when he is not working as well but he only uses the sunscreen when he is working.

Jimmy can't claim a deduction for the hat that the army provides him because he doesn't incur any expense.

Jimmy can claim a deduction for the cost of sunscreen and his sunglasses. As he only uses the sunscreen when he is at work, he can claim the full amount he spent as a deduction. However, he must work out his work-related use of his sunglasses and only claim that percentage of the cost.

For more ADF member expenses, see:

- ADF member expenses A–F
- ADF member expenses G–O
- ADF member expenses T–W

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ADF member expenses T–W

Details on claiming ADF member expenses.

Last updated 12 May 2025

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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.

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.

Example: taxi to training deductible

Lachlan is a diver in the Navy at Waverton. When Lachlan attends the diving training school at Mosman for his mandatory training, he catches a taxi between Waverton and Mosman.

Lachlan can claim a deduction for the cost of taxi he incurs when he travels to the training.

If the Navy pays for the taxi or reimburses him for the cost, Lachlan can't claim a deduction.

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as an ADF member.

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 for the full amount 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 income 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. Use the **Depreciation and capital allowances tool** to work out your deduction.

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.

Example: equipment for work-related use

Brendan is a lawyer in the Air Force. His job requires him to complete case reports and briefs which he sometimes does at home. Brendan carries his work laptop and relevant documents between his office at the base and his home to complete the case reports and briefs.

He buys a laptop bag with an extra compartment for carrying documents for \$275. Brendan only uses the bag to transport work items.

Brendan can claim a deduction for the cost of the bag as his job requires him to transport the laptop and documents to work and the bag is suitable to carry all the items.

As Brendan only used the bag for work and it cost less than \$300, he can claim a deduction for the whole cost of the bag (\$275) in the income year that he bought it.

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).

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.

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 worked 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 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.

Example: travel for work purposes

Georgina is a logistics and finance officer in the Navy based at Potts Point, Sydney. Georgina must travel to Campbell, Canberra for a 3-day training course.

Georgina receives an allowance to cover her accommodation, meals and incidental expenses. The allowance is not on Georgina's income statement at the end of the income year and does not exceed the Commissioner's reasonable amounts.

Georgina fully spent the allowance on accommodation, meals and incidentals.

Georgina's trip to Canberra is work-related travel because Georgina must stay away from her home overnight in the course of performing her duties.

As the allowance is not shown on her income statement and Georgina spent her allowance on accommodation, meals and incidental expenses which were less than the reasonable amount, the allowance does not have to be declared as income in Georgina's tax return.

Georgina also can't claim a deduction for the accommodation, meal and incidental expenses.

Example: travel not for work purposes

Corey is based at the Air Force in Wagga Wagga, New South Wales. He gets 3 fully funded return flights a year to visit his family, who live in Perth, Western Australia.

When Corey takes a trip home to see his family, he can't claim any deductions for accommodation, meals or incidentals. The travel does not relate to earning Corey's employment income and is private.

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.

Watches and smart watches

You can't claim a deduction for the cost of buying or maintaining ordinary watches or timepieces, even if you require one as part of your job. This is a private expense.

However, you can claim a deduction if your watch has special characteristics that you use for a work-related purpose.

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. If you also wear your watch when you aren't working, you only claim a deduction for your work-related use of the special watch.

Similar to ordinary watches, a smart watch (that connects to a phone or other device to provide notifications, apps and GPS) 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.

Example: Specialty watch apportioned for private use

Brandon is a clearance diver in the Navy. He buys a diving watch for \$350 that he uses every day for work. He also uses the watch when he goes diving recreationally.

As Brandon's diving watch cost more than \$300, he can claim a deduction for the decline in value of the watch. However, Brandon would need to apportion the decline in value deduction between his work and private use and claim only the portion that relates to his work use.

Weight loss expenses

You can't claim a deduction for weight loss expenses. It's a private expense.

Working from home expenses

You may be able to claim a deduction for **working from home expenses** you incur as an employee. These can be additional running

expenses such as electricity, the decline in value of equipment or furniture, phone and internet expenses. You must:

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

Example: deduction for additional running expenses incurred

Rani is a lieutenant in the Navy. Her duties involve responding to emails and preparing written reports. When Rani is busy, she uses the laptop provided by her employer to do some work at home in the evenings or on weekends. Occasionally Rani sits in the lounge room with her family when she is working but on other occasions, she uses a different room of the house that her family is not occupying.

When Rani works in her lounge room while other members of her family are in there, she does not incur any additional costs for lighting or heating/cooling the room so she can't claim a deduction for those running expenses.

When Rani uses another room in her house for work, which other members of her family are not occupying, she will incur additional costs for electricity related to lighting and for heating/cooling the room. Rani can claim a deduction for these additional running costs.

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

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- expenses your employer pays for or reimburses you for, including setting up your home office
- the decline in value of items provided by your employer – for example, a laptop or a phone.

Generally, as an ADF member or employee, you can't claim **occupancy expenses** (rent, rates, mortgage interest and house insurance premiums). You can't claim a deduction if your employer pays for your home office to be set up or they reimburse you for the expenses.

The **Home office expenses calculator** helps you work out the amount you can claim as a deduction when you work from home.

For more information, see:

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

For more ADF member expenses, see:

- ADF member expenses A–F
- ADF member expenses G–O
- ADF member expenses P–S

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Record keeping for work expenses

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses.

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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 ADF members':

- Income and allowances
- Offsets for ADF members
- Deductions for work expenses

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Our commitment to you

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

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

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

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

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