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Office workers – income and work-related deductions

Office workers (including public servants) guide to income, allowances and claiming work-related deductions.

Last updated 7 May 2025

For a summary of common expenses, see [Office worker \(PDF, 467KB\)](#)  or [Public servant \(PDF, 395KB\)](#) .

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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

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Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Amounts you do and don't include

You must include all the income you receive during the income year from being an employee office worker 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.

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, car and vehicle expenses

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

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

Allowances not on your income statement or payment summary

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

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

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

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

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

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

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

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

Allowances and claiming a deduction

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

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

| Reason for allowance | Example of allowance type | Deduction (Yes or No) |
|--|---|--|
| Compensation for an aspect of your work that is unpleasant, special or dangerous, or for industry peculiarities | Higher duties allowance | No These allowances don't help you pay for deductible work-related expenses |
| An amount for certain expenses | Car or vehicle allowance | Yes If you incur deductible expenses |
| An amount for special skills | A first aid certificate Health and safety representative allowance | Yes If you incur deductible expenses |

Example: allowance assessable, no deduction allowable

Mark is the health and safety representative for his office. Mark's employer pays him an allowance for each week during the year that he holds that position. The training Mark requires to be a health and safety representative is provided by his employer.

At the end of the income year, the allowance is on his income statement.

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 because he has not incurred any deductible expenses.

The allowance compensates Mark for his special skills and additional duties. It's not to cover any expenses he might incur.

Example: allowance assessable, deduction allowable

Ronaldo's employer requires him to wear a compulsory uniform. Ronaldo is also required to launder and repair his compulsory uniform when necessary.

Ronaldo's employer pays him a uniform allowance which is on his income statement. Ronaldo regularly washes his uniform and in winter, he also dry-cleans his jacket.

Ronaldo must declare the uniform allowance as income in his tax return. He can also claim a deduction for cost of laundering and dry cleaning his compulsory uniform.

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a **reimbursement**.

A reimbursement isn't an allowance.

If your employer reimburses you for expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for the expenses.



Find out about office workers':

- Deductions for work expenses
- Record keeping for work expenses

Deductions for work expenses

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

Last updated 7 May 2025

For a summary of common expenses, see [Office worker \(PDF, 467KB\)](#)  or [Public servant \(PDF, 395KB\)](#) .

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 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 an office worker:

- Office worker expenses A–F
- Office worker expenses G–O
- Office worker expenses P–S
- Office 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.

Office worker expenses A–F



Details on claiming common office worker expenses.

Office worker expenses G–O



Details on claiming common office worker expenses.

Office worker expenses P–S



Details on claiming common office worker expenses.

Office worker expenses T–W



Details on claiming common office worker expenses.

Office worker expenses A–F

Details on claiming common office worker expenses.

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Car expenses

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

- live a long way from your usual or regular workplace
- have to work outside normal business hours (for example, weekend or early morning shifts).

In limited circumstances, you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that

- because of the size and weight, they are awkward to transport
- they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another before returning home.

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

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling from your office job to your second job as a musician
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your usual office to a one of your employer's other offices to attend a meeting
- from home directly to an alternative workplace – for example, travelling from home to meet a client at their business premises which is not your regular work location.

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

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

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as parking and tolls.

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

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

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

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

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

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

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you aren't required to keep a logbook, it is the easiest way to show your work-related use of your 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 2 jobs and keeping receipts

During the day, Hanna works in an office performing clerical duties. After work, she travels directly from her office to her second job at a local supermarket.

Hanna can claim a deduction for the travel between her 2 workplaces. She can't claim a deduction for the travel between her home and the workplaces.

To help work out her car expenses, Hanna uses the myDeductions tool in the ATO app to record her trips using the digital logbook. This gives her an accurate record of the kilometres she travels in the income year. She uploads these records to her tax return when she is ready to lodge.

Example: travelling to and from an alternative workplace

Ruby is a data analyst. Her regular workplace is an office in the CBD, however she is sometimes required to attend a monthly meeting at one of the regional offices.

Ruby uses her own car to travel to the meetings. After the meetings she drives directly home.

Ruby can claim a deduction for the cost of travelling from her regular workplace in the city, to the meeting at the regional office and then to her home.

Example: travelling outside of regular work hours

Jonathon is a clerical officer. His normal work hours are 8:30 am until 5:00 pm. One day Jonathon decides to stay at work until 9:00 pm to finish a project.

Even though Jonathon is travelling home from work outside his regular hours, he can't claim a deduction. This travel between

Jonathon's home and his regular workplace is still considered 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, business attire worn by office 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 that 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 substances. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.

- a **compulsory uniform** – 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, footwear or protective clothing.

Example: compulsory uniform with logo

Mika is an office assistant and her employer requires her to wear shirts her employer has designed with the company logo embroidered on them. Mika buys 2 shirts from her employer. As part of her uniform, she also has to wear plain black pants and black shoes.

Mika can claim a deduction for the cost of buying the shirts as they are:

- distinctive items with the employer's logo
- compulsory for her to wear at work.

However, she can't claim the cost of buying the black pants or shoes. These items are conventional clothing and the expense is private in nature.

Example: conventional clothing

Lena wears a business suit to work. It's not compulsory for a staff member to wear a business suit, but the employer encourages staff members to do so.

Lena can't claim a deduction for the cost of buying or cleaning these items because they are private in nature, even if her employer tells her to wear them.

Drivers licence

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

Entertainment and social functions

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

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

These are private expenses because these events do not have a direct connection to your income-producing activities.

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

Example: entertainment costs

Rachael attends a social breakfast organised by a professional association. These breakfasts are held every other month to encourage office professionals to meet socially with colleagues.

Rachael can't claim a deduction for the cost of attending the breakfast even though her employer encourages staff to attend.

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.

First aid courses

You can claim a deduction for the cost of **first aid training courses** if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

For more office workers expenses, see:

- Office worker expenses G–O
- Office worker expenses P–S
- Office worker expenses T–W

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Office worker expenses G–O

Details on claiming common office worker 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. Protective glasses include anti-glare or photochromatic glasses.

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

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.

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

This 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 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 a deductible compulsory uniform

Giorgio is a financial accountant in a large consulting firm. His employer supplies collared work shirts with the company's logo embroidered on them. Giorgio is required to wear the shirts and business pants when at work.

Giorgio can claim the cost of laundering the shirts he is provided as they are a compulsory uniform.

However, he can't claim the cost of buying or laundering his business pants as they are conventional in nature, even if he only wears them to work.

Giorgio washes his work shirts 3 times per week in a combined load and worked for 46 weeks during the income year. He applies a reasonable basis to calculate his claim:

$$3 \text{ washes per week} \times \$0.50 \text{ per load} \times 46 \text{ weeks in the year} = \$69$$

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

Example: conventional clothing not deductible

Shauna is an administration officer in a manufacturing company. Her employer requires all staff to maintain a professional appearance in the workplace. Shauna buys professional attire that she only wears to work.

Shauna can't claim a deduction for the cost of laundering these clothes as they are conventional in nature.

Meal and snack expenses

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

You can 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).

Newspapers and other news services, magazines and professional publications

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

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

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

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

Overtime meal expenses

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

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

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

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

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

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

Example: deduction for overtime meal

Craig works for a consulting firm. He calculates that he works overtime 20 times during the year, after completing his normal 8 hour shift. He receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Craig likes to buy and eat a meal costing \$15 (which is less than the reasonable amount) during his overtime shift. On his income statement, it shows his overtime meal allowances as a separate

allowance totalling \$400. That is, 20 overtime shifts \times \$20 = \$400.

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

$$\$15 \times 20 \text{ overtime shifts} = \$300.$$

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

As the amount Craig spent on his meals is less than the reasonable amount, he doesn't have to keep receipts. However, if asked, Craig will have to show that he spent the \$300 on overtime meals and how he works 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 office workers expenses, see:

- Office worker expenses A–F
- Office worker expenses P–S
- Office worker expenses T–W

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Office worker expenses P–S

Details on claiming common office worker expenses.

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Parking fees and tolls

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

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

Example: parking fees

Alan drives his own car to work each day and parks in the secure parking centre next to the city office building where he works.

Once a month Alan drives his car to a training facility to complete mandatory training, required for his role as a site health and safety officer. He pays for parking and isn't reimbursed by his employer.

Alan can't claim the cost he incurs parking at his regular place of work. However, he can claim his parking at the training facility as this is incurred on a work-related trip.

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

Example: calculating phone expenses

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

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

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

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

He works out his phone calls for work purposes as follows:

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

$$30 \div 300 = 0.10 \text{ (that is 10\%)}$$

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

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

Since Sebastian 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

Sylvette uses her computer and personal internet account at home to access her work emails. Sylvette also uses her computer and the internet for private purposes.

Sylvette's internet use diary showed 40% of her internet time was for work-related activities and 60% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.40 = \$480 \text{ as work-related internet use.}$$

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

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: relocating due to transfer

Remy is a policy analyst for a government department. He is currently located in Brisbane. However, his employer relocates him to the Rockhampton office.

Remy can't claim a deduction for his relocation costs, rent or other living expenses.

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 portion.

Self-education expenses

You can claim a deduction for self-education expenses if they directly relate to your employment as an office worker and at the time you incur the expense it:

- maintains or improves the skills and knowledge you need for your current duties – for example, a manager completing a human resources training for managing staff
- 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 or tuition fees, student and amenities fees, textbooks, academic journals and stationery expenses. You can also claim a deduction for depreciating assets that cost \$300 or less or the decline in value of any depreciating assets which cost more than \$300 that you use for your work-related study.

If you study at home, you may also be able to claim work from home running expenses, but not occupancy expenses.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)

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

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

Example: self-education not deductible

Adam is an administration officer in an advertising firm. He enrolls in a Bachelor of Business (Marketing) to increase his knowledge and opportunity for promotion.

Adam's duties as an administration officer include maintaining and updating the firm's client database, sending invoices and processing payments, ordering office supplies and arranging meetings for marketing managers.

Although Adam is working for an advertising firm, Adam can't claim a deduction for any expenses he incurs for the course he is completing. The course does not directly relate to his current employment as an administration officer and is designed to enable Adam to get employment as a marketing manager.

Example: self-education to improve or maintain current skills or knowledge

Whitney is employed as an assistant office manager in an architecture firm. Her duties include working with the office manager on budgets and payroll, developing workplace policies and procedures, co-ordinating and managing recruitment processes and organising workshops and meetings.

She enrolls in a Diploma of Business Administration.

Whitney can claim a deduction for her self-education expenses. The course enables Whitney to maintain or improve the skills and

knowledge she requires to carry out her current duties as an assistant office manager.

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 an office 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, 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: training not related to current role

Jenny is an office worker. She has been struggling to keep up with her work commitments and has become stressed. Jenny decides to take a time and stress management course.

She can't claim a deduction as the course does not directly relate to maintaining or increasing the knowledge, capabilities or skills needed for her current role.

Example: no cost incurred for training

Isaac is an accountant's assistant. His employer requires him to attend an interstate conference with other members of the practice to learn how to better serve their clients in an increasingly digital world. Isaac's employer pays for his flights, accommodation and registration expenses.

Isaac can't claim a deduction for any of these costs as he did not incur the expense.

For more office workers expenses, see:

- Office worker expenses A–F
- Office worker expenses G–O
- Office worker expenses T–W

QC 18955

Office worker expenses T–W

Details on claiming common office worker expenses.

Last updated 7 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.

Tools and equipment

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

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

If a tool or item of equipment cost you \$300 or less, you can claim a deduction 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 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: apportioned deduction for decline in value

Byron is an office manager for a technology company. He regularly works from home and buys a laptop for \$1,200 to use for work purposes.

Byron also uses the laptop to stream movies and television shows as well as buy personal goods online. Based on his records of use, Byron calculates his work-related use of the laptop as 60%.

Byron can claim a deduction for the decline in value of the laptop over its effective life using either the prime cost method or the diminishing value method (DVM). He can choose whichever method he prefers. However, once the choice is made it can't be changed in future years.

As Byron also uses the laptop for private purposes, Byron has to reduce his deduction to account for that use.

Byron chooses to use the DVM. If the laptop's decline in value is \$600 for the first year of its effective life, Byron can claim a deduction of \$360, that is, 60% of the laptop's decline in value.

Example: equipment costing less than \$300

Brinn works in the office at an employment agency. He purchases a pair of headphones costing \$249 which he uses to answer and make work phone calls on his work mobile phone. Brinn only uses the headphones for this purpose.

As the headphones cost less than \$300, Brinn can claim a deduction for the full amount in the year he buys them, as:

- he uses them mainly to earn his employment income
- it's not part of a set that together cost more than \$300.

If Brinn used the headphones for private purposes 20% of the time and for work 80% of the time, he could only claim \$199 as a deduction (80% x \$249).

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, if you're required to travel interstate for 3 nights to meet with clients.

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

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

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

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

- you were away overnight
- you have spent the money
- the travel directly relates to earning your employment income

- how you work out your claim.

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

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

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

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

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

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

Example: travel expenses with allowance

Latisha is an office worker in a regional office located in Rockhampton. Once a month she is required to travel to Brisbane for meetings at head office. Her employer pays for her flights and accommodation and pays her a travel allowance to cover the cost of her meals (breakfast, lunch and dinner) while she is in Brisbane.

If Latisha spends less than the reasonable amount on each meal, she isn't required to keep receipts. She can claim a deduction for the amount she spends on breakfast, lunch and dinner so long as she reports the allowance in her tax return.

Latisha can't claim the cost of her flights and accommodation as she doesn't incur the cost for these expenses.

Example: work-related travel with private travel component

David's employer requires him to travel to Perth for planning meetings. While he is there, David's employer allows him to extend his stay to explore the city and tourist attractions.

David has kept the receipts for all of the expenses he incurred during the trip.

Upon his return, David's employer reimburses him for the work-related travel, accommodation, meal and incidental expenses he incurred.

Although David has kept his receipts, he can't claim any further deductions as his employer has reimbursed him for the full cost of the work-related travel. The expenses he incurs while exploring the city and tourist attractions are private in nature.

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.

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 that you choose.

There are some expenses you can't claim a deduction for as an 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 to you by your employer – for example, a laptop or a phone.

Generally as an employee, you can't claim **occupancy expenses** (rent, rates, mortgage interest and house insurance premiums), unless your home is your 'place of business'.

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

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 - ATO compliance approach*

For more office workers expenses, see:

- Office worker expenses A–F
- Office worker expenses G–O
- Office worker expenses P–S

Find out about office workers:

- Income and allowances
- Record keeping for work expenses


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Record keeping for work expenses

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

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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 office workers:

- Income and allowances
- Deductions for work expenses

Our commitment to you

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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.

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