



Paramedics – income and work-related deductions

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

Last updated 22 May 2025

For a summary of common expenses, see [Paramedics \(PDF, 457KB\)](#) 

Income and allowances

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

Deductions for work expenses

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

Record keeping for work expenses

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

Income and allowances

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

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Amounts you do or don't include

Allowances

Reimbursements

Amounts you do or don't include

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

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

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

Your income statement or payment summary will show all your salary, wages and allowances for the income year.

Allowances

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

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, tools and equipment

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

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

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.

Living away from home allowance
If you receive a living away from home allowance, for working away from your usual station for an

extended period, the amount of the allowance isn't included as income in your tax return.

Living away from home allowances are fringe benefits which are non-assessable, non-exempt income. As a living away from home allowance isn't assessable and expenses you incur on accommodation and meals while you are living away from home are private, you can't claim a deduction for those expenses.

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	Operational crewing allowance On call allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Uniform and protective clothing allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

Susan is a paramedic who holds a Graduate Diploma of Health Science. Susan's employer pays her a weekly paramedic skills allowance for having this qualification.

At the end of the income year, the total paramedic skills allowance is shown on Susan's income statement.

Susan must include the paramedic skills allowance as income in her tax return.

Susan can't claim a deduction because the allowance compensates Susan for holding a particular qualification. It is not to help pay for any work-related expenses Susan might incur.

Example: allowance assessable, deduction allowable

Bronwyn is a paramedic. During the income year, Bronwyn uses her own car to travel:

- from her home or the station to the regional training centre to attend training
- to attend meetings at other stations.

Bronwyn's employer pays her 80c per kilometre when she uses her car for work purposes. At the end of the year, her income statement shows she was paid an allowance of \$278 for using her car for work ($320 \text{ kms} \times \$0.80 = \252).

Bronwyn must include the car allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance she receives. Bronwyn must calculate the amount of the deduction using the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she travelled 320 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the income year is 88c per kilometre.

Bronwyn calculates her deduction as $320 \text{ kms} \times \$0.88 = \282 .

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 paramedics:

- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

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

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For a summary of common expenses, see [Paramedics \(PDF, 457KB\)](#) 

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

You can't claim a deduction if:

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

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

- Paramedic expenses A–F
- Paramedic expenses G–O
- Paramedic expenses P–S
- Paramedic 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 registered 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.

Paramedic expenses A–F



Details on claiming paramedic expenses.

Paramedic expenses G–O



Details on claiming paramedic expenses.

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Paramedic expenses A–F

Details on claiming paramedic 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:

- between separate jobs on the same day (provided neither of the workplaces is your home) – for example, from your job as a paramedic to your second job as a first aid trainer
- to and from an alternative workplace for the same employer on the same day – for example, travelling from your ambulance station to a meeting in head office

- from home directly to an alternative workplace – for example, travelling from home to work at a station other than your normal station for the day.

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 must keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

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

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

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

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

- motorcycle

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

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

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

Example: home to work not deductible

Ursula works as an intensive care paramedic. She isn't based at a particular station. When someone is unavailable for work, Ursula is called into work at that ambulance station. She doesn't travel to any other ambulance stations during the day.

While she may not know where she is going to work each day, she will only ever work at one location for the day.

Ursula can't claim a deduction for cost of her travel between her home and the station she drives to each time she is called in for duty. The expenses are private.

Child care

You can't claim a deduction for **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, jeans and a t-shirt, or business attire.

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

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

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 work duties – for example, a heavy vehicle permit.

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 as a spectator
- 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 not deductible

Evan attends a social breakfast organised by the Ambulance Union. These breakfasts are held every other month to encourage paramedics within the region to meet socially with colleagues.

Evan can't claim a deduction for the cost of attending the breakfast.

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 fines and speeding fines, or penalties.

Fitness expenses

You generally can't claim **gym and fitness expenses** (such as skipping ropes, weights and other fitness equipment) even if you need to pass medical examinations and fitness tests to maintain your employment for your role. These are private expenses except in very limited circumstances.

You can claim a deduction in very limited circumstances, where your role requires you have an extremely high level of fitness. This will be the case where your role requires you to both:

- maintain an extremely high level of fitness well above the general occupation standard
- perform ongoing strenuous physical activities as an essential and regular part of your role.

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: maintaining high level fitness

Joffrey is a special operations paramedic. He is trained in a range of skills including abseiling, water rescue, breathing apparatus operations, structural collapse and navigation. In his role he provides intensive care to patients in hostile environments, including caves, canyons, bushfires and floods. Joffrey regularly attends a commercial gym to ensure that he can perform his specific duties.

Joffrey's fitness expenses for the year include gym fees and the cost of a tracksuit. As Joffrey's ordinary duties require regular strenuous physical activity, he can deduct his gym fees, but not the cost of the tracksuit. The tracksuit is conventional clothing, so the expense is private.

If Joffrey was a general duties paramedic, he would not be able to claim a deduction for his gym fees. Although he is required to maintain a standard level of fitness, his role would not involve strenuous, ongoing physical activity. In these circumstances Joffrey's expenses would be private.

For more paramedic expenses, see:

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

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Paramedic expenses G–O

Details on claiming paramedic 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 as a paramedic. 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.

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.

Laundry and maintenance

You can claim a deduction for the **costs you incur to wash, dry and iron** your paramedic uniform and any protective clothing you wear in addition to your paramedic uniform. This includes laundromat and dry-cleaning expenses.

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

- \$1 per load if it only contains your compulsory uniform and/or protective clothing you wear at work
- 50c per load if you mix personal items of clothing with your compulsory uniform and/or protective work clothing.

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

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records. However, you will still need to

calculate and be able to show how you worked out your claim. This isn't an automatic deduction.

Massage expenses

You can't claim a deduction for the cost of massage or other alternative therapies. These are private expenses.

Meal and snack expenses

You can't claim a deduction for the **cost of food, drinks or snacks** you consume during your normal working hours, even if you receive a meal allowance. This includes meals you buy with an allowance you receive:

- to compensate you for the cost of buying a meal on a regular working day away from your usual place of work
- because you were required to work for 5 consecutive hours without receiving a meal break
- when you are called back to duty before having eaten a meal during a meal break – for example, a spoilt or broken 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: no deduction for meal

Arisva is a paramedic. She commences work at 10:00 pm and works through until 6:00 am the following morning. During her shift she has a meal break and buys a meal.

The cost of Arisva's meal is not deductible. It is a private expense.

Example: allowance received but no deduction for meal

Kieran is a retrieval paramedic. He commences work at 2:00 pm and due to being called out, he does not get a meal break until 8:00 pm the same evening.

As he has worked for more than 5 consecutive hours without a meal break, Kieran receives an allowance of \$4.24. This allowance is shown on his income statement at the end of the income year.

During his meal break, Kieran buys a meal for \$12.80.

Kieran is required to declare the allowance in his income but he can't claim a deduction for the cost of his meal. The meal he buys is consumed during Kieran's ordinary working hours and is private. The receipt of an allowance doesn't change this.

Medical expenses

You can't claim a deduction for medical expenses. These are private expenses.

Newspapers and other news services, magazines and professional publications

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

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

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

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

Overtime meal expenses

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

- you receive an overtime meal allowance under an industrial law, award or 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 and how you work out your claim.

Example: meal allowance not an overtime meal allowance

Aileen is a paramedic. During the year Aileen returns to work 10 times to attend emergency situations before eating her meal during her meal break. Each time she receives an allowance of \$16 to compensate her for returning to duty before eating.

Although she receives the allowance under an award, it isn't to enable Aileen to buy a meal during overtime.

If Aileen replaces her spoilt meals while at work, she can't claim a deduction. These meals are during ordinary working hours so are a private expense.

Example: deduction for overtime meal

On 20 occasions during the year Randy is asked to work overtime after completing his normal shift. He is given a meal break and paid a meal allowance of \$20 under the award for each occasion he works overtime. Randy generally buys and eats a meal costing \$15 during his overtime which is less than the reasonable amount for the relevant income year.

At the end of the income year, Randy's income statement shows that he received an overtime meal allowance of \$400. That is, $20 \text{ overtime shifts} \times \$20 = \$400$.

In his tax return, Randy shows 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 Randy spent on his meals is less than the reasonable amount, Randy doesn't have to keep receipts. However, if asked, Randy will have to be able to show that he spent the \$300 on overtime meals and how he calculates 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 paramedic expenses, see:

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Paramedic expenses P–S

Details on claiming paramedic 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

Trevor drives his own car to work each day and parks in the secure parking centre next to the ambulance station where he works.

Once a month, Trevor drives his car to a training facility to complete mandatory training he requires for his role as a paramedic. He pays for parking and isn't reimbursed by his employer.

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

Protective items and equipment

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

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

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

You can't claim a deduction if your employer:

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

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.

For more information, see:

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

Example: calculating phone expenses

George uses his mobile phone for work purposes (mostly outgoing calls). He's on a set plan of \$49 each month.

He receives an itemised account from his provider monthly, which includes details of the individual phone calls he has made. At least once a year, George prints his phone accounts and highlights his work-related phone calls. He also notes on the account who he has phoned.

At the end of the income year, George works out that 15% of his phone call costs are work-related.

George worked for 46 weeks (10.6 months) of that year, so he calculates his work-related mobile phone expense deduction as follows:

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

$45 \div 300 = 0.15$ (that is 15%)

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

$\$49 \times 0.15 = \7.35

George calculates his total deduction claim as:

$10.6 \text{ months} \times \$7.35 = \$78$

Example: work and private use

Suni uses her computer and personal internet account at home to access her workplace portal. She reads emails from management about changes and updates in the workplace and manages her shift availability. Suni also uses her computer and the internet for private purposes.

Suni's internet use diary showed 10% of her internet time was for work-related activities and 90% was for private use.

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

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

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

Registration renewal fees

You can claim a deduction for the cost of renewing your **professional registration**, if you need it in order to perform your work duties.

You can't claim the initial cost of applying for professional registration as a paramedic because you incur the expense to enable you to start employment, not while earning your income.

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: relocation due to transfer

Caitlyn is a paramedic in Sydney. She is temporarily transferred to a paramedic position in Newcastle for 2 years by her employer.

Caitlyn can't claim a deduction for her 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 – for example, your stethoscope. If you also use them for private purposes, you can only claim an amount for your work-related use.

Self-education expenses

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

- maintains or improves the skills and knowledge you need for your current duties – for example, training on a new cannulation procedure or formal education courses provided by your professional association
- results in or is likely to result in an increase in your income from your current employment.

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

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

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

If you 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: course maintains or improves skills and knowledge

Indira works as a paramedic. Indira enrolls in and pays for a course on administering pain-relieving drugs which is one of her employment duties.

As the course will improve the skills and knowledge she requires for her current duties, Indira can claim a deduction for the costs associated with undertaking the course.

Example: deduction for self-education not allowable

Tom is an intensive care paramedic. Tom would like to become a surgeon so he enrolls in Bachelor of Surgery.

As the course is designed to open up a new income-earning activity, Tom can't claim a deduction for the costs associated with undertaking the course.

Seminars, conferences and training courses

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

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

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

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

Stationery

You can claim a deduction for the cost of stationery such as diaries and pens that you purchase and use for work.

You can't claim a deduction if your employer provides or reimburses you for these items.

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.

For more paramedic expenses, see:

- Paramedic expenses A–F
- Paramedic expenses G–O
- Paramedic expenses T–W

QC 61083

Paramedic expenses T–W

Details on claiming paramedic expenses.

Last updated 22 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 because a fleet vehicle was not available.

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

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

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as a paramedic. For example, a stethoscope or nurses pin watch.

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

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

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

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

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

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

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

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

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 attend a work-related conference, seminar or training course.

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

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

You also can't claim a deduction if:

- you are not required to sleep away from your home overnight in the course of performing your employment duties, for example if you fly interstate for work and return home the same day
- 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 of Taxation'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 for work deductible

Jim is a clinical instructor based in Melbourne. He is required to give some training to the wilderness response paramedics based at Falls Creek and the surrounding stations. The training is for 3 days.

Jim travels to Falls Creek the night before the training commences and travels back to Melbourne on the third day of the training. He arrives home at 9:00 pm that evening.

Jim receives an allowance of \$495 to cover his accommodation and meals while he is travelling. The allowance is included on his income statement at the end of the income year.

While he is in Falls Creek, Jim stays in accommodation which cost him \$110 per night. Jim eats at the same places each day and spends around:

- \$23 for breakfast

- \$19 for lunch
- \$35 for dinner.

On the way home from Falls Creek, he spends \$21 on his dinner. The amounts Jim spends on his accommodation and meals are less than the reasonable amounts.

As the amounts Jim is claiming for accommodation and meals are less than the reasonable amounts, Jim does not have to substantiate his expenses, however he may be asked to show how he calculated his claim.

At the end of the year, Jim declares the allowance of \$495 received from his employer as income in his return and claims a deduction of \$582 which he has calculated as follows:

Accommodation: $\$110 \times 3 \text{ nights} = \330

4 dinners: $(\$35 \times 3) + \$21 = \$126$

3 breakfasts: $\$23 \times 3 = \69

3 lunches: $\$19 \times 3 = \57

Total amount spent: $\$330 + \$126 + \$69 + \$57 = \$582$

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 watches or smart watches, even if they are required 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. For example, a

nurse's fob watch.

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.

If your watch is \$300 or less, you can claim a deduction for work-related portion of the watch in the year you bought it. If the watch cost more than \$300, you can claim a deduction for its decline in value over the effective life. 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.

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

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

Example: smart watch not deductible

Stefanie is a paramedic. As part of her role, she needs to keep GPS records of where she travels. Her employer provides her with a GPS for this purpose. Stefanie buys a smart watch, so it is easier for her to keep personal GPS records and to check messages sent to her phone while she is in the ambulance. She receives both private and work-related messages through the smart watch.

Stefanie can't claim a deduction for the smart watch, because her employer provides her with the necessary tools to fulfil her work functions. The ability to check messages on her phone with her watch is not a part of her employment duties and the cost of the watch is not a deductible expense for her work.

For more paramedic expenses, see:

- Paramedic expenses A–F
- Paramedic expenses G–O

- Paramedic expenses P–S

Find out about paramedic

- Income and allowances
- Record keeping for work expenses

QC 61083

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 paramedics:

- 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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