




Fire fighters – income and work-related deductions

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

Last updated 11 May 2026

For a summary of common expenses, see [Fire fighters \(PDF, 420KB\)](#) .

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 and don't include

You must include all the income you receive as a firefighter 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:

- 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
- for having special duties, skills or qualifications – for example, first aid qualifications.

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

Allowances not on your income statement or payment summary

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

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

If you spend the allowance amount on deductible 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 deductible work-related expenses, to claim a deduction you:

- must 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 have 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)
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Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	On call allowance Relieving allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Vehicle allowance Laundry 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

Joe is a firefighter. Occasionally Joe does special administrative duties. For each week he does these duties, his employer pays him a duty allowance.

At the end of the income year, the allowance is shown on Joe's income statement.

Joe must declare the duty allowance as income in his tax return.

Joe can't claim a deduction because he doesn't incur any deductible expenses. The allowance compensates him for taking on special duties. It is not to help pay for any work-related expenses that Joe may incur.

Example: allowance assessable, deduction allowable

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

- from the station to a training facility to attend training
- to attend meetings at other stations.

Bronwyn's employer pays her 98c per kilometre when she uses her car for work purposes.

At the end of the income year, her income statement shows she receives an allowance of \$313.60 for using her car for work (320 kms × \$0.98).

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 does using her own car, but she doesn't keep a logbook. Her records show she travels 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 2024-25 income year is 88c per kilometre.

Bronwyn claims a deduction of \$281.60. She calculates her deduction as $320 \text{ kms} \times \$0.88 = \281.60 .

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:

- you don't include the reimbursement as income in your tax return

- can't claim a deduction for the expenses.

Find out about fire fighters':

- [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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Claiming deductions

For a summary of common expenses, see [Fire fighters \(PDF, 420KB\)](#) .

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

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

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

You can't claim a deduction if:

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

Volunteer fire fighters can't claim any work-related deductions for this work. Government assistance payments you receive as a volunteer are

not taxable. You don't need to include these payments in your tax return.

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

- [Fire fighter expenses A–F](#)
- [Fire fighter expenses G–O](#)
- [Fire fighter expenses P–S](#)
- [Fire fighter expenses T–W](#)

To work out what you can or can't claim as a deduction, what records you need, and for more information on expenses (including examples), see [Employees guide for work expenses](#).

Keeping records

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.

Fire fighter expenses A–F



Details on claiming fire fighter expenses.

Fire fighter expenses G–O



Details on claiming fire fighter expenses.

Fire fighter expenses P–S



Details on claiming fire fighter expenses.

Fire fighter expenses T-W



Details on claiming fire fighter expenses.

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Fire fighter expenses A-F

Details on claiming fire fighter 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
- must 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 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 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 firefighting job 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 fire station to a primary school to run a fire safety information session with students
- from home directly to an alternative workplace – for example, travelling from home to a fire station that is not your regular work location.

Example: claiming car expenses

Kate works as an emergency response firefighter and community educator. Her work base is at a fire station but she travels to schools most days to educate students. Kate uses her own car to travel from home to the station to login and pick up supplies, she then travels on to the schools she visits.

Kate can't claim a deduction for her travel between her home and the fire station. She can claim a deduction for her car expenses for the travel to and from the schools.

Example: travelling to other stations (alternative workplace)

Lucy works as a station officer in Sydney but is also a qualified firefighter. When a large scale emergency takes place in New South Wales, Lucy is called into work to assist. When she is

called in, she travels from her home to the station nearest to the emergency.

Lucy can claim a deduction for driving to stations other than her regular station because the travel is to an alternative place of work.

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

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

Example: salary sacrifice car under a novated lease

Billy uses a salary sacrifice arrangement through his employer for a car under a novated lease. He drives to the station every day as well as using his car to attend meetings at a different station a couple of times a week.

Billy can't claim any of the expenses related to the running of his car as it is on a salary sacrifice arrangement and he does not own or lease the car.

If Billy was to use a car he owns, leases or hires he could claim a deduction for the cost of his travel from the station to the meetings.

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 all 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.

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.

When you claim a deduction for 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, decline in value or insurance costs.

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

- motorcycle or similar vehicle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers (including the driver) 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 do 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**.

Child care, school fees and other education expenses

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.

You can't claim a deduction for the cost of educating your children (or any other students) including school fees, university fees and TAFE fees. You also can't claim other expenses you incur for your children's education, for example, the decline in value of iPads, laptops or desks, calculators, notebooks and pens. These are private expenses that are not connected with earning your employment 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 you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots or fire-resistant clothing. 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](#) – 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.

Example: compulsory uniform with logo

Ryan is a senior firefighter in Queensland and is regularly interviewed by the media. When Ryan is interviewed, his employer requires that he wear a shirt with the fire service logo on it (that they supply) and black pants.

Ryan can't claim the cost of the shirt as a deduction as it is supplied by his employer.

Ryan can't claim the black pants as a deduction as they are conventional clothing and the cost is private.

Example: compulsory uniform and protective clothing and footwear

Rajesh's employer requires him to wear his fire resistant hi-vis over pants and tunic over his compulsory uniform with his employer's logo. Rajesh must also wear fire resistant boots and a helmet when fighting fires. Rajesh employer supplies all their items.

Although the uniform is compulsory and some items of his uniform are protective in nature, Rajesh can't claim a deduction as he doesn't incur any costs.

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, the cost you incur to get 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.

Example: claiming drivers licence

Shane must have a drivers licence and heavy vehicle permit to drive the fire truck. This is a condition of Shane's employment. His driver's licence renewal costs \$45 per year and it costs \$73 to renew his heavy vehicle permit.

Shane can't claim a deduction for the \$45 to renew his drivers licence because it is a private expense.

Shane can claim the cost to renew his heavy vehicle permit (\$73) as it's an additional expense he must incur to perform his duties as a firefighter.

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 work duties.

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

Fines and penalties

You can't claim a deduction for any [fines or penalties](#) whether they are incurred in connection with work, or for any reason. 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 for the cost of first aid training courses if your employer pays for or reimburses you for the cost to attend.

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 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: fitness expenses you can claim

Jim is a firefighter who works in a specialist search and rescue operations team. He is trained in a range of specialist skills, including structural collapses and tunnel emergencies.

Jim is regularly tested on his fitness and ongoing strenuous physical activity is an essential part of his job. Jim must maintain an extremely high level of fitness to fulfil his employment duties.

Jim can claim his fitness expenses, such as weights and gym fees that relate to maintaining his level of fitness well above the normal standard for firefighters.

Example: fitness expenses you can't claim

Paula is a junior general duties firefighter and regularly goes to the gym to keep fit.

Although Paula must maintain a standard level of fitness for her employment, she can't claim a deduction for fitness expenses. This is because her role doesn't require a fitness level well above the normal firefighter standard. Her gym fees are a private expense.

For more fire fighter expenses, see:

- [Fire fighter expenses G–O](#)
- [Fire fighter expenses P–S](#)
- [Fire fighter expenses T–W](#)

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Fire fighter expenses G–O

Details on claiming fire fighter 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 as these are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working as a fire fighter. 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 and
- your employer may expect 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 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.

To work out your laundry expenses, you can claim a rate of:

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

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

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

Example: laundry expenses for compulsory uniform

James is a general duties firefighter. His employer provides him with a compulsory uniform to wear in the course of performing his duties. This consists of utility pants, a shirt and jacket with the employer's logo on them. His employer also provides him with protective clothing (fire-proof tunic and over pants) to wear over his compulsory uniform when his unit is called out to fight a fire. James can claim a deduction for laundering his uniform.

James launders his uniforms once a week in a single load. He worked for 48 weeks of the income year.

James calculates his claim as follows:

$$1 \times \text{wash per week} \times \$1 \text{ per load} \times 48 \text{ weeks of the year} = \$48.$$

As his total claim for laundry expenses is under \$150, James doesn't need to keep written evidence of his laundry expenses. However, if asked, he will still need to explain how he calculates his claim.

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. 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: allowance received but no deduction for meal

Bob attends a factory fire and he remains on duty at the incident for a period of 2 hours. He is entitled to refreshments as per his Enterprise Bargaining Agreement.

Refreshments weren't provided by his employer and so Bob receives a refreshment allowance of \$14.70. This allowance is shown on his income statement at the end of the income year.

Upon return to the station, Bob buys a meal for \$12.80. Bob is required to declare the allowance as income but he can't claim a deduction for the cost of his meal. As the meal is bought and consumed during Bob's ordinary working hours, it's a private expense. Receiving an allowance doesn't change this.

Example: no deduction for meal

Ivy is a fire fighter. She starts working a normal shift 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 Ivy's meal is not deductible as she buys and eats it during her normal working hours. It is a private expense.

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
- how you work out your claim.

Example: spoiled meal allowance not an overtime meal allowance

On 10 occasions during the income year Aimee was called out to emergency situations before eating her meal during her meal break.

On each occasion, she receives an allowance of \$16 to compensate her return to duty prior to eating. Although the allowance is paid under an award, the allowance isn't paid to enable Aimee to buy a meal during overtime.

Any amount Aimee incurs to replace her spoiled meals isn't deductible as these meals are consumed during ordinary working hours. These are private expenses.

Example: deduction for overtime meal

On 20 occasions during the year Carl is asked to work overtime after completing his normal shift. He is given an overtime meal break and paid an overtime meal allowance of \$32.50 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. This is less than the reasonable amount. At the end of the income year, Carl's income statement shows that he received overtime meal allowances totalling \$650. That is, $(20 \times \$32.50)$.

In his tax return, Carl includes the allowance as income and claims a deduction of $\$15 \times 20 = \300 . That is the amount he spent on overtime meals.

As the amount Carl spent on his meals is less than the reasonable amount, Carl doesn't have to keep receipts. However,

if asked, Carl will have to show that he spent the \$300 on overtime meals and how he calculated his claim.

For more information, see [TD 2025/4](#) *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 income year*.

For more fire fighter expenses, see:

- [Fire fighter expenses A–F](#)
- [Fire fighter expenses P–S](#)
- [Fire fighter expenses T–W](#)

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Fire fighter expenses P–S

Details on claiming fire fighter 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 your 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

Terry drives his own car to work each day. He pays to park in the secure parking centre down the street from the fire station where he works.

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

Terry 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 written evidence of the total amount you incurred for phone, data and internet and 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 \$69 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's phoning for work – for example, his manager and his colleagues.

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 (\$69 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

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

Sebastian can claim 10% of the total bill of \$69 for each month for work purposes, which is:

$\$69 \times 0.10 = \6.90

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

$10.6 \text{ months} \times \$6.90 = \$73.14$

Example: work and private use

Sylvette uses her computer and personal internet account at home to access her emails, complete training and keep up to date with new procedures. Sylvette also uses her computer and the internet for private purposes.

Sylvette'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, 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: relocation due to transfer

Caitlyn is a firefighter in Sydney. She is temporarily transfers to Newcastle for 2 years.

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. 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 fire fighter and at the time you incur the expense it:

- maintains or improves the skills and knowledge you need for your current duties – for example, first aid updates or Certificate 4 in public safety (firefighting supervision)
- 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 also be able to 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
 - Higher Education Contribution Scheme-HELP (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 HECS-HELP scheme are not deductible.

Example: education related to current employment

Jane is an employee firefighter. She is doing a Certificate of Fire Technology. When she completes the course, she will be paid additional salary and wages in the form of a qualification allowance.

Jane can claim a deduction for the cost of this course as:

- there is sufficient connection with her current income-earning activities and
- the study will result in an increase in her income from her current employment.

Seminars, conferences and training courses

You can claim for the cost of [seminars, conferences and training courses](#) that relate to your work as a fire fighter.

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

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

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

Example: work-related training course

Ethan is a firefighter in Adelaide. He enrolls in a respond to urban fire course which is run over 2 days at the Australasia Fire & Emergency Response college in Sydney.

Ethan's employer pays for his flights, the training course and his accommodation and meals while he attends the college.

Even though the course is related to Ethan's current income earning activities, he can't claim a deduction for the training course or his airfares, accommodation and meals while he is attending the course. The expenses are paid directly by his employer so he does not incur any expenses.

Stationery

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

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

Sunglasses, sunhats and sunscreens

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 you from the real and likely risk of illness or injury while at work.

This includes prescription sunglasses and anti-glare glasses.

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

Example: claiming sunglasses

Harold regularly works outside to assess fire hazards and risks. He wears sunglasses for protection against the glare of the sun and damage to his eyes. He also needs to wear prescription glasses while driving for his short-sightedness.

He buys a pair of prescription sunglasses to wear while he is working outdoors. He also buys a pair of untinted prescription glasses to wear while he is working in the office.

Harold can claim a deduction for the prescription sunglasses, but not for the untinted prescription glasses. If he wears the

prescription sunglasses when he isn't working, he must also apportion the deduction between private and work-related use.

For more fire fighter expenses, see:

- [Fire fighter expenses A-F](#)
- [Fire fighter expenses G-O](#)
- [Fire fighter expenses T-W](#)

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Fire fighter expenses T-W

Details on claiming fire fighter expenses.

Last updated 11 May 2026

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](#) if you use them to perform your duties as a fire fighter.

You can only claim a deduction for your 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 are supplied by your employer or a third party.

Example: deduction for tools

Benjamin is a firefighter in the bushfire services team. He buys an axe for \$129, a bushfire beater for \$45 and a portable firefighting pump for \$750 to use when he and his colleagues are called out to a bushfire. Benjamin's employer doesn't provide or reimburse Benjamin for this expense.

As the axe and bush fire beater cost less than \$300 he can claim a deduction for their cost in the year he buys them.

Benjamin can claim a deduction for the decline in value of the portable firefighting pump over its effective life.

Example: equipment used for private purposes

Jesse is a firefighter in the rescue services team. Jesse buys a computer which he uses to check his roster each week. He thinks he may also need the computer to do some study for his role. However, due to a change in his circumstances, he never ends up doing any work-related study. Jesse and other members of his family use the computer for private purposes

Jesse can't claim a deduction for the decline in value of the computer. The computer is used for private purposes, checking his roster is incidental.

Travel expenses

You can claim a deduction for [overnight travel expenses](#) you incur when your work requires you to:

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

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, if your required to travel interstate for 3 nights to fight a fire.

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

- 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 worked out your claim.

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

- the travel allowance is not 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 receive a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

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

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

Example: travel for work deductible

Jim is a firefighting trainer based in Melbourne. He trains new recruits at Falls Creek and the surrounding stations. The training runs for 3 days at a time.

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

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 approximately \$23 for breakfast, \$19 for lunch and \$35 for dinner. On the way home from Falls Creek Jim spends \$21 on his dinner. These amounts are all less than the reasonable amounts.

As the amounts Jim is claiming for accommodation and meals are less than the reasonable amounts, Jim doesn't have to get and keep records to show his expenses. However, if asked, 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 for 3 nights \times \$110 = \$330

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

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

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

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

For more information, see [TD 2025/4](#) *Income tax: reasonable travel and overtime meal allowance expense amounts for the 2025–26 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.

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

However, you may be able to claim a deduction for the work-related use of a smart watch. You can claim a deduction where you require some of the smart watch's functions as an essential part of your employment activities. To show the work-related use of the watch, you will need to keep a diary or similar record of your use of the watch for a representative period.

Example: smart watch not deductible

Joel is a fire fighter. As part of his role, he needs to keep GPS records of where he travels. His employer provides him with a GPS for this purpose.

Joel buys a smart watch so it is easier for him to keep personal GPS records and to check messages sent to his phone while he is in the truck. He receives both private and work-related messages via the smart watch.

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

For more fire fighter expenses, see:

- [Fire fighter expenses A-F](#)

- [Fire fighter expenses G–O](#)
- [Fire fighter expenses P–S](#)

Find out about Fire fighters:

- [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 \(PDF, 331KB\)](#) [📄](#).

For most expenses you need written evidence, that is, 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.

Your records 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 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 fire fighters:

- [Income and allowances](#)
- [Deductions for work expenses](#)

Our commitment to you

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