




Fitness and sporting industry employees – income and work-related deductions

Fitness and sporting industry employees guide to income, allowances and claiming deductions for work-related expenses.

Last updated 13 May 2025

For a summary of common expenses, see [Fitness or sporting industry employees \(PDF, 375KB\)](#) .

Income and allowances

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Income and allowances

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Amounts you do and don't include

You must include all income you receive during the income year as an employee in the fitness and sporting industry 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, a work uniform
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, broken shift allowance
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

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

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 | Supervisor allowance Broken shift allowance | No These allowances don't help you pay for deductible work-related expenses |
| An amount for certain expenses | Uniform 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

Janelle is the manager of a fitness centre. Janelle's employer pays her a weekly supervisor allowance for performing the duties of a manager.

The allowance is shown on her income statement at the end of the income year.

Janelle must include the supervisor allowance as income in her tax return.

Janelle can't claim a deduction because she doesn't incur any expenses. The allowance compensates her for the additional duties she takes on as the manager of the centre. It is not to help pay for work-related expenses that Janelle might incur.

Example: allowance assessable, deduction allowable

Bronwyn works as a personal trainer at a gym. She generally meets clients at the gym for their sessions but she also meets them at or near where they live. During the income year, Bronwyn uses her own vehicle to travel:

- from the gym to sessions with clients
- from the gym to a training facility for skills training.

Bronwyn's employer pays her 95c 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 \$304 for using her car for work ($320 \text{ kms} \times \$0.95 = \304).

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 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 \$282. 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 them.

Find out about Fitness and sporting industry employees':


- 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 [Fitness or sporting industry employees \(PDF, 375KB\)](#) 

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 for both work and private purposes, you only claim a deduction for the work-related portion of the expense.

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 fitness and sporting industry employee:

- Fitness and sporting industry expenses A–G
- Fitness and sporting industry expenses H–P
- Fitness and sporting industry expenses R–S
- Fitness and sporting industry expenses T–W

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the **myDeductions** tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

4. Select your language from the **other languages'** homepage.
5. Select the heading **Individuals**.
6. Check the list to see if a summary is available.

Fitness and sporting industry expenses A–G



Details on claiming common fitness and sporting industry expenses.

Fitness and sporting industry expenses H–P



Details on claiming common fitness and sporting industry expenses.

Fitness and sporting industry expenses R–S



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Fitness and sporting industry expenses A–G

Details on claiming common fitness and sporting industry 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 the items at the workplace.

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

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

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

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling from the gym you work in to your second job as an umpire
- to and from an alternative workplace for the same employer on the same day – for example, you meet with a personal training client at a different venue or gym
- from home to an alternative workplace – for example, travelling from home to a training venue for work-related training.

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

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

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

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

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

to show how you work out your kilometres and that they were work-related.

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

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

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

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

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

Bruno is a personal trainer. At the end of his shift each day, his employer sends him a list of clients to visit the following day. Bruno travels from his home to each of the clients and at the end of the day he returns home.

Bruno can claim a deduction for the car expenses he incurs when he travels:

- from home to his first client of the day

- between each client
- home at the end of the day.

Bruno doesn't have a fixed place of work. He has shifting places of work.

Example: home to regular place of work

Dylan is a football operations manager for a large club. Dylan's employer provides him with an office to work from at the football fields where competitions are played. When he is on duty, he travels to his office at the football fields.

Dylan can't claim a deduction for cost of travelling from his home to his office. His travel is to his regular place of work and is a private expense.

Example: home to alternative place of work

Jennie works as a dance studio manager. Jennie's office is at the dance studio. When one of the dance groups from the studio is performing in a competition, Jennie must attend with the group to register them and deal with any last-minute issues that arise. Jennie travels directly from her home to the competition venue.

Jennie can claim a deduction for the expenses she incurs when she travels from her home directly to the competition venue. The competition venue is an alternative place of work.

Jennie can't claim a deduction for the expenses she incurs when she travels between her home and the dance studio. This is travel between her home and her regular place of work and is private in nature.

Child care

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

Clothing and uniform expenses (including footwear)

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

You can't claim conventional clothing (including footwear) as a work-related expense, even if your employer requires you to wear it and you only wear these items of clothing at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, sports gear such as active wear, tracksuits or sports shoes.

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, steel-capped boots, fire-resistant clothing or boiler suits that protect conventional 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 and 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.

Example: compulsory uniform with logo

Mike is a gym instructor. He has to wear t-shirts his employer provides with the company logo embroidered on them. As part of his uniform, he also has to wear black shorts and sports shoes.

Mike can't claim a deduction for the cost of the t-shirts as his employer provides these at no cost to all employees. He also can't claim the cost of buying his black shorts or sports shoes, even though his employer requires him to wear these, because they are plain, everyday clothing and footwear.

However Mike can claim a deduction for the cost of laundering the t-shirts as they are:

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

Drivers licence

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

Entertainment and social functions

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

- work breakfasts, lunches or dinners

- attendance at sporting events 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 don't 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 you can't claim

Rachael attends a social drinks night organised by the owners of the gym she is employed at. She is expected to attend these events to network with gym members.

Rachel can't claim a deduction for the cost of any drinks or food she buys during the evening.

First aid courses

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

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

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

Fitness expenses

You can't claim a deduction for health and fitness expenses because these are private expenses. This includes:

- gym fees and conventional clothing worn at the gym (including tracksuits, running or aerobic shoes, socks, sporting shirts or

shorts)

- the cost of a program specifically designed to manage weight
- the cost of normal food substitutes or the cost of food for special dietary purposes
- the cost of vitamins, minerals or sports supplements, such as protein shakes.

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 fitness and sporting industry employee. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

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

Example: deduction for sunglasses

Jermayne is a tennis coach at a tennis club. The courts are all outdoor courts. When Jermayne is conducting lessons, he wears sunglasses to protect his eyes from glare and sun damage. Jermayne leaves the sunglasses in his locker for work so he doesn't use them for private purposes.

Jermayne can claim a deduction for the cost of sunglasses he purchases to wear at work. As he spends prolonged periods in the sun while he is carrying out his duties, the sunglasses protect his eye from the real and likely risk of sun damage and glare.

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 may expect you to be well groomed when at work.

All grooming expenses and products are private expenses.

For more fitness and sporting industry employee expenses, see:

- Fitness and sporting industry expenses H–P
- Fitness and sporting industry expenses R–S
- Fitness and sporting industry expenses T–W

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Fitness and sporting industry expenses H–P

Details on claiming common fitness and sporting industry expenses.

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Hiring tools and equipment

You can claim the cost of hiring tools and equipment that you use for carrying out your employment duties. However, if you also use the tools and equipment you have hired for private purposes, you can only claim a deduction for your work-related use.

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 sports gear
- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

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

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

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

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

Example: laundering a compulsory uniform with conventional clothes

Lauren is a personal trainer with a professional netball team. Her employer provides her with polo shirts embroidered with the team's name and logo. She must wear these shirts to all team training sessions and events.

Lauren buys plain black exercise pants and business pants to wear with the polo-shirts.

Lauren can claim the cost of laundering the shirts she is provided as they are:

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

She can't claim the costs to buy or launder the exercise and business pants as they are conventional in nature, even though she only wears them to work.

Lauren washes her work shirts 3 times per week in a washing load with her other clothes. Lauren works for 30 weeks during the financial year and applies a reasonable basis to calculate her claim as follows:

$$3 \text{ washes per week} \times \$0.50 \text{ per load} \times 30 \text{ weeks of the year} = \$45$$

Example: laundering conventional clothing – not deductible

Sam is a receptionist and general administration officer at the gym. His employer doesn't provide a uniform but requires staff to wear neat activewear to work.

Sam buys his own activewear for work.

Even though his employer requires him to wear them to work, Sam can't claim a deduction for the cost of buying or laundering the activewear. These are conventional clothes.

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, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.

You can claim:

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

Music streaming services, CDs, audio books or podcasts

You can't claim a deduction for the cost of music streaming services, CDs, audio books, podcasts or devices that you listen to at work. Even if they're used to keep you motivated or occupied at work, these items aren't essential to earning your income. They are private expenses.

You may be able claim a deduction for the cost of music you stream or CDs you purchase for use in carrying out your employment duties. For example, if you run an exercise class and you are required to provide your own music. However, if you pay for a streaming service which you mainly use when you are not carrying out your employment duties, any work-related use will be incidental and you will not be entitled to a deduction for any part of the cost.

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 or magazine if you can show:

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

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

Example: deduction for work-related magazine

Gregory is an employee dietician. He works with various professional sporting teams. Gregory subscribes to the Nutrition & Dietetics journal to keep up to date on the latest research in nutrition.

Gregory can claim a deduction for the cost of his subscription as there is direct connection between the content and his specific work duties.

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, agreement or an award
- 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 are generally required 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: deduction for overtime meals

Carl is a gym instructor. 30 times during the income year Carl works overtime after completing his normal 8-hour shift. He receives an overtime meal break and overtime meal allowance of \$12.50 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime which is less than the reasonable amount for the relevant year. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$375. That is, 30 overtime shifts × \$12.50.

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

$$\$15 \times 30 \text{ overtime shifts} = \$450.$$

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

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 \$450 on overtime meals and how he worked out his claim.

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

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

Spencer is a fitness coach and drives his own car to work each day. He pays to park in the secure parking centre next to the fitness centre where he works.

Once a month Spencer drives his car to a training facility to train new fitness instructors, which is one of his duties as a fitness coach. He pays for parking and isn't reimbursed by his employer.

Spencer can't claim the cost he incurs parking at his regular place of work each day. However, he can claim his parking at the training facility as he incurs this expense on a work-related trip.

Phone, data and internet expenses

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

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

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

You can't claim a deduction if your employer:

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

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

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

For more information, see:

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

Example: calculating phone expenses

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

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

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

Out of the 300 phone calls he has made in a 4-week period, Ralph works out that 120 (40%) of the individual phone call expenses billed to him are for work and applies that percentage to his monthly plan amount (\$49 a month).

Ralph calculates his work use percentage for phone calls as follows:

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

$120 \div 300 = 0.40$ (that is 40%)

Ralph can claim 40% of the total bill of \$49 for each month for work purposes, calculated as:

$\$49 \times 0.40 = \19.60

As Ralph was only at work for 46 weeks of the year (10.6 months), he works out his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$19.60 = \$207.76$$

Example: work and private use

Sasha uses her computer and personal internet account at home to access her work emails and manage her appointments with clients. Sasha also uses her computer and the internet for private purposes.

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

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

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

For more fitness and sporting industry employees' expenses, see:

- Fitness and sporting industry expenses A–G
- Fitness and sporting industry expenses R–S
- Fitness and sporting industry expenses T–W

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Fitness and sporting industry expenses R–S

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Removal and relocation expenses

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

Example: relocating due to transfer

Remy is a fitness instructor at a gym located in Brisbane. However, his employer relocates him to the Rockhampton gym.

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

Repairs to tools and equipment

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

Self-education expenses

You can claim a deduction for self-education expenses if it directly relates to your employment as a fitness or sporting industry employee and at the time you incur the expense it:

- maintains or improves the skills and knowledge you need for your current duties

- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction if at the time that the self-education expense was incurred 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 from 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 fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: study directly relevant to employment

Ariel is a personal fitness instructor in a gym. She is undertaking an extension of this training so that she can run small group fitness sessions as part of her role.

Ariel incurs self-education expenses of \$1,800 on course fees and \$300 on textbooks.

Ariel is eligible to claim a deduction for her study expenses because her study is improving her skills as a fitness instructor and is relevant to her employment.

Ariel can claim a deduction of \$2,100 (\$1,800 + \$300) for her self-education expenses.

Example: self-education expenses

Dana is studying a Bachelor of Health Science while working as a receptionist for a sports clinic. Part way through completing the course, she is offered a new position assisting a sports therapist on the understanding that she will continue her studies.

Dana can't claim the expenses she incurs for the Bachelor of Health Science while she is employed as a receptionist. These expenses are incurred to enable her to get employment and don't improve or maintain the knowledge she requires to be a receptionist.

Dana can claim the expenses she incurs for the Bachelor of Health Science while she is working as an assistant sports therapist because the course allows her to improve and maintain the skills and knowledge she requires for that employment.

Example: self-education expenses not deductible

Geoff is a sports massage therapist. Geoff would like to progress his career and is studying a Bachelor in Physiotherapy.

As this course is only related in a general way to Geoff's current employment and the course is designed to lead to a new income-

earning activity, he can't claim a deduction for the cost associated with undertaking the course.

Seminars, conferences and training courses

You can claim a deduction for the cost of **seminars, conferences and training courses** that relate to your work as a fitness and sporting industry employee.

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

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

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

Example: training course not deductible

Sally is a sports massage therapist. Her employer requests that she undertakes a 2-day dry-needling course to increase her knowledge base. Her employer pays for her to attend the course.

The course improves Sally's knowledge and skills, but Sally can't claim a deduction as she did not incur any expenses for attending the course.

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 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 fitness and sporting industry employees' expenses, see:

- [Fitness and sporting industry expenses A–G](#)
- [Fitness and sporting industry expenses H–P](#)
- [Fitness and sporting industry expenses T–W](#)

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Fitness and sporting industry expenses T–W

Details on claiming common fitness and sporting industry expenses.

Last updated 13 May 2025

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Taxi, ride-share, public transport and car hire

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

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

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

Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as a fitness or sporting industry employee. For example, exercise mats.

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

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

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

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

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

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of

the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

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

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

Example: tool and equipment costing \$300 or less

Julian is a strength and conditioning coach with a professional football team. He buys additional training equipment (\$150) that he only uses at work and stores at the club.

Julian can claim a deduction of \$150 as:

- the equipment cost \$300 or less and doesn't form part of a set
- he requires the equipment to perform his work-related duties
- he only uses these items at work.

Julian keeps his receipt for the equipment expenses. He also takes a photo of the receipt using the myDeductions tool in the ATO app using his mobile device. Julian uploads this information to myTax when he lodges his tax return.

Example: tools and equipment for work purposes

Eliza is a sports and fitness nutritionist. She buys additional charts and posters to assist her in explaining information to her clients. The tools and equipment are stored at her workplace and not used for private purposes.

Eliza can claim a deduction for these expenses as she:

- incurs the cost

- only uses charts and posters for her income-producing activities
- has a record of the expenses.

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 travel interstate 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, or you choose to sleep near your workplace rather than returning home.

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

- you were away overnight
- you have spent the money
- the travel directly relates to earning your employment income
- how you work out your claim.

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

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

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

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

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

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts.

Example: travel expenses with allowance

Rebecca is a fitness coach for a professional basketball team. When the team travels interstate for a game, Rebecca travels with them. Depending on the location and time of the game, the team either travels the night before the game and returns the following day after the game or travels and returns on the same day of the game.

When she travels overnight for work, Rebecca's employer pays for her flights and accommodation and provides a travel

allowance for her breakfast, lunch and dinner.

When she travels for the day, Rebecca's employer pays for her flights and pays her a part-day travel allowance for meals.

Rebecca can't claim the cost of her flights or accommodation as she didn't incur these expenses.

Rebecca can claim a deduction for the cost of the meals she purchases when she travels overnight for work. However, Rebecca can't claim a deduction when she travels and returns on the same day of the game. These expenses are private.

If Rebecca spends less than the reasonable amount on her meals when she travels overnight with the team, she isn't required to keep receipts. She can claim a deduction up to the Commissioner's reasonable amount for breakfast, lunch and dinner so long as she:

- actually incurs the meal expenses
- reports the allowance as income in her tax return.

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 you require one as part of your job. This is a private expense.

However, you can claim a deduction if your watch has special characteristics that you use for a work-related purpose. For example, a nurse's fob watch.

If the watch cost more than \$300, you can claim a deduction for its decline in value over the effective life.

You can claim a deduction for the cost of repairs, batteries and watchbands for special watches. 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 (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, if you require some of the smart watch's functions as an essential part of your employment activities you may be able to claim a deduction for the expenses related to your work-related use of the smart watch. In order to show your work-related use of the watch, you will need to keep a diary or similar record of your use of the device for a representative period.

Example: smart watch not deductible

Dan is a personal trainer who mainly trains his clients one-on-one. As part of his role, he tracks his clients' progress including reps and weights used. Dan's employer provides him with a device and a program for recording these details. The device provided by Dan's employer doesn't allow him to check his messages while he is working so he buys a smart watch. He receives both private and work-related messages through the smart watch.

Dan can't claim a deduction for the smart watch because his employer has provided him with the necessary tools to fulfil his work functions. The ability to check messages on his phone during work with his watch is not part of his employment duties.

Working from home expenses

You may be able to claim a deduction for working from home expenses you incur as an employee. These can be additional running expenses such as electricity, the decline in value of equipment or furniture, phone and internet expenses. You must:

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

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

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

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

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

For more information, see:

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

For more fitness and sporting industry employees' expenses, see:

- **Fitness and sporting industry expenses A–G**
- **Fitness and sporting industry expenses H–P**
- **Fitness and sporting industry expenses R–S**

Find out about fitness and sporting industry employees:

- **Income and allowances**
- **Record keeping for work expenses**

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 fitness and sporting industry employees:

- Income and allowances
- Deductions for work expenses

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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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