




# Flight crew – income and work-related deductions

Flight crew employees guide to income, allowances and claiming deductions for work-related expenses.

**Last updated** 3 June 2024

For a summary of common expenses, see [Flight attendants \(PDF, 423KB\)](#) .

## 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.

Last updated 12 May 2025

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## Amounts you do and don't include

You must include all the income you receive during the income year as a flight crew, flight attendant and airline employee 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.

## 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, meal allowance when you travel for work
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, flying 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 payment summary. Find out about declaring income and claiming deductions for [Allowances not on your income statement](#).

## **Allowances not on your income statement or payment summary**

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

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

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

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

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

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

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

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

## **Allowances and claiming a deduction**

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

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

Reason for allowance	Example of allowance type	Deduction (Yes or No)
<b>Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities</b>	Foreign language allowance  Flying allowance	No  These allowances don't help you pay for deductible work-related expenses
<b>An amount for certain expenses</b>	Meal allowance when you travel for work	Yes  If you incur deductible expenses
<b>An amount for special skills</b>	A first aid certificate	Yes  If you incur deductible expenses

### Example: allowance assessable, no deduction allowable

Marie is an employee flight attendant. Marie's employer has appointed her an in-flight trainer. This role requires her to provide in-flight training to trainee cabin crew members.

Marie's employer pays her a training allowance for each week she performs this role. At the end of the income year, Marie's employer shows the total amount of the training allowance on her income statement.

Marie must include the training allowance as income in her tax return.

Marie can't claim a deduction because she doesn't incur any expenses. The allowance compensates her for taking on an additional role. It is not to help pay for any work-related expenses Marie might incur.

### **Example: allowance assessable, deduction allowable**

Ben is a flight attendant on international flights. When Ben is rostered on to a shift that requires him to take his major rest break away from home, his employer pays him an allowance for meals. Ben uses the allowance to buy meals during the period he is travelling away from home for work. At the end of the income year, Ben's employer shows the meal allowance on his income statement.

Ben must include the allowance as income in his tax return.

Ben can claim a deduction for the cost of the meals he buys while he is travelling for work.

## **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 is not 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 flight crew:

- Deductions for work expenses
- Record keeping for work expenses

## Deductions for work expenses

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

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For a summary of common expenses, see [Flight attendants \(PDF, 423KB\)](#) .

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

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

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

You can't claim a deduction if:

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

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

- Flight crew expenses A–F
- Flight crew expenses G–O
- Flight crew expenses P–S
- Flight crew 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.

### **Flight crew expenses A–F**



Details on claiming common flight crew expenses.

### **Flight crew expenses G–O**



Details on claiming common flight crew expenses.

### **Flight crew expenses P–S**



Details on claiming common flight crew expenses.

### **Flight crew expenses T–W**



Details on claiming common flight crew expenses.

# Flight crew expenses A–F

Details on claiming common flight crew expenses.

**Last updated** 12 May 2025

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## Car expenses

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

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

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

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

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



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

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

You can't claim a deduction for **transporting your luggage** to and from the airport.

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 airport to your second job as a yoga instructor
- to and from an alternative workplace for the same employer on the same day – for example, travelling from a customer service seminar at head office to the airport to commence your shift.
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

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

- 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 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 there is no requirement to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

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

### **Example: travel between home and regular place of work**

Jenny works for a regional airline and is required to be on standby. She regularly checks-in with her employer via the internet and mobile phone and occasionally is contacted at home after regular hours for shift work or to attend to other matters.

Although Jenny is at home on standby, her travel between home and work is private travel and can't be claimed as a deduction.

### **Example: travelling directly between 2 separate workplaces**

Mia is a flight attendant who has a second job as a yoga instructor. On most days, Mia travels directly from the yoga studio to the airport to start her afternoon shift with ABC Airlines.

Mia can claim a deduction for the cost of her travel from the yoga studio to her second job at the airport as she is travelling between 2 separate workplaces.

### **Example: travel to an alternative place of work for training**

David was recently designated as a first-aid officer to assist in emergency work situations. He travels from the airport to attend a first-aid training course while still on duty and then travels directly home.

The cost of the journey from the airport to the first-aid training course and then home is deductible. David can also claim a deduction for the cost of the training course if he personally incurs the expense to attend.

## Child care

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

## Clothing and uniform expenses (including footwear)

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

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

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, business attire worn by office workers.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective clothing** – clothing with protective features or functions you wear to protect yourself from specific risks of injury or illness at work. For example, steel-capped boots, hi-vis vests 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 and closed shoes.
- **occupation-specific** – clothing 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: deduction for compulsory uniform**

Alex is a flight attendant employed by Airline ABC. Her employer has a strict uniform policy. Alex is provided with the shirts, skirts and pants with the corporate logo on them by her employer. Alex must buy her own stockings and shoes.

The uniform policy for Airline ABC describes stockings, which must be Brand X and grey-mist in colour, and the shoes which must be black leather court shoes with heels of a particular height. Failure by Alex to comply with the airline's uniform directive and orders of dress will result in disciplinary action.

Alex doesn't wear either the Brand X grey-mist stockings or the black leather court shoes when she isn't at work.

A deduction is allowable for the cost of Alex's Brand X grey-mist stockings and black leather court shoes as they form an integral part of her compulsory uniform specified in the Airline ABC uniform guidelines.

### **Example: deduction for a second pair of shoes**

Sarah is a flight attendant for an international airline. Her employer supplies each flight attendant with a pair of shoes that meets their strict compulsory uniform policy.

Sarah found that she needed another pair of shoes and decided to buy herself a second pair. The shoes that Sarah bought meet all of the conditions set out in her employer's uniform policy

(colour, style and type), with the additional benefit of being more comfortable.

Sarah can claim a deduction for the cost of the shoes that she bought as they meet the conditions of the strict compulsory uniform policy set by her employer and she uses them exclusively for work.

### **Example: deduction for a single item of distinctive clothing**

Karen is a flight attendant for a regional airline travelling from Perth to the mining towns in the Pilbara region of Western Australia. Her employer provides her with a blue shirt with the company's logo and name printed on the shirt.

Karen must wear this shirt at all times when she is at work. The shirt is only worn by employees of the company and isn't available for purchase by the general public. Her employer expects Karen to be well presented but doesn't stipulate what colour or style of the other clothing and footwear which must be worn with the shirt.

Karen's stockings, trousers, skirts and shoes are items of ordinary clothing and don't form part of a uniform.

Karen can't claim a deduction for the cost or maintenance of any trousers, skirts, stockings or shoes she buys to wear to work. These clothing items are of a conventional nature and therefore they are a private expense.

Karen can claim a deduction for the laundry and maintenance costs of the shirt supplied by her employer as they are compulsory to wear.

If this shirt was not supplied by her employer and Karen had to buy it, she would be entitled to a deduction for its cost as well as the laundry and maintenance 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.

## **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.

## **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.

**Example: first aid course**

Leanne is required to hold a first aid qualification in her role as a flight attendant as she is required to use these skills and knowledge in the event of an in-flight emergency.

Her employer enrolls and pays for her to attend the training course as part of her induction as a flight attendant. She attends the training onsite at the flight attendant training centre with a group of other flight attendants.

Leanne can't claim a deduction for the cost of the course as her employer pays for her to attend the course.

## Food and drink cart shortages

You can claim a deduction for a shortage that you must cover for the food and drink cart service.

### Example: deduction for shortage

Ray is an employee flight attendant. Ray's employer doesn't provide food and drink to every passenger but instead offers food and drink for purchase. During a food and drink service, Ray types the wrong amount into the portable EFTPOS machine. Instead of typing \$24 he puts \$2.40. Ray and the passenger don't notice the error.

After the flight lands and the cart is reconciled with the amount charged, the error is found. As Ray made the mistake, he is responsible for making up the shortage of \$21.60. The amount is deducted from his pay and shown on his payslip.

Ray can claim a deduction for the shortfall of \$21.60. The payslip showing the amount has been deducted from his pay can be used as evidence of the expense.

For more flight crew expenses, see:

- [Flight crew expenses G–O](#)
- [Flight crew expenses P–S](#)
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## Flight crew expenses G–O

Details on claiming common flight crew expenses.

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## Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for **prescription glasses or contact lenses**, even if you need to wear them while working. These are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You 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 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.

However, you may be able to claim a deduction for rehydrating moisturiser and rehydrating hair conditioner to combat the drying effects on your skin and hair if:

- you work in harsh or abnormal working conditions, such as the pressurised environment of a plane
- it is a requirement of your employment that you be well-groomed.

You can only claim a deduction for the cost of the work-related portion of these products.

## Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

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

This also includes laundromat and dry-cleaning expenses.

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

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

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

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

### **Example: compulsory uniform with logo**

Danielle is a flight attendant. She wears a compulsory uniform supplied by her employer with the company's monogram. The uniform is specific to her occupation as a flight attendant for the company and is not available for purchase by the general public.

Danielle can claim a deduction for the cost of laundering and maintaining the compulsory uniform. If she had to buy the compulsory uniform, she would also be able to claim a deduction for its cost.

She cleans her uniforms in a separate load of laundry twice a week. Danielle worked 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × number of weeks × reasonable cost per load

$$2 \times 48 \times \$1 = \$96$$

As Danielle's laundry expenses are less than \$150, she does not have to keep records.

Danielle also has a blazer as part of her compulsory uniform however this item requires dry-cleaning. She only wears the blazer through winter and only has it dry cleaned once a fortnight. The dry-cleaning costs her \$21 and she dry cleans the blazer 4 times over the winter period.

Danielle can claim the cost of dry-cleaning her blazer as it is part of her compulsory uniform. Her dry-cleaning expenses are based on the actual cost she incurred for those services.

Danielle keeps her receipts from the dry cleaner to substantiate her claims. She calculates her claim as follows:

$$4 \times \$21 = \$84$$

## Luggage expenses

You can claim a deduction for the cost of buying **luggage** to the extent of the work-related use of the luggage. This includes:

- travel bags
- overnight bags
- suit packs
- navigation bags
- suitcases
- luggage trolleys.

If you use luggage for travel overnight for work you can claim a deduction for the decline in value of the luggage if it cost more than \$300. If it cost \$300 or less, you can claim an immediate deduction for the cost of the luggage in the year you purchased it.

You need to apportion the cost of the luggage if it is used also for private travel.

### Example: claiming luggage

Jeff is a flight attendant and buys a suitcase for \$250. Jeff only uses the suitcase when he travels away overnight for work.

As the suitcase cost \$300 or less, Jeff can claim a deduction of \$250 in the year that he buys it.

## Meal and snack expenses

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

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement

- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (travel expenses).

### **Example: no deduction for food and drink**

Jasmine is a domestic flight attendant who lives in Brisbane. On shifts where she returns home to Brisbane at the end of each shift, she buys a meal during her break.

Jasmine can't claim a deduction for the cost of her meals. The expenses are private.

## **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.

## **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 not included as a separate allowance on your income statement or payment summary.

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

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

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

### **Example: overtime meal expenses**

Felicity is a flight attendant. At 30 times during the income year Felicity works overtime after completing her normal shift. She receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Felicity generally buys and eats a meal costing \$15 during overtime which is less than the reasonable amount. Felicity's income statement shows the overtime meal allowances as a separate allowance totalling \$600. That is, 30 overtime shifts × \$20.

In her tax return, Felicity includes the allowance as income and claims a deduction. She works out her deduction as:

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

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

As the amount Felicity spent on her meals is less than the reasonable amount, she doesn't have to keep receipts. However, if asked, Felicity will have to show that she spent the \$450 on overtime meals and how she worked out her claim.

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

For more flight crew expenses, see:

- Flight crew expenses A–F
- Flight crew expenses P–S
- Flight crew expenses T–W

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## Flight crew expenses P–S

Details on claiming common flight crew expenses.

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## Parking fees and tolls

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

You can claim a deduction for **parking fees and tolls** you incur on work-related trips between 2 separate places of work.

### **Example: parking fees**

Bruce drives his own car to the airport and parks in the paid staff carpark.

Once each month, Bruce drives his car to the training centre for mandatory training. He pays for parking at the training centre and his employer doesn't reimburse him.

Bruce can't claim the cost of parking at the airport which is his regular place of work. However, he is able to claim parking when he drives from home to the training centre as he incurs the cost on a work-related trip.

## **Passport application and renewal fees**

You can't claim a deduction for acquiring or renewing a passport, because this primarily relates to your personal right to travel overseas. Passport expenses are private in nature and not deductible.

## **Phone, data and internet expenses**

You can claim a deduction for phone, data and internet costs if you use your own phone or electronic devices for work purposes.

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

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

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage



- reimburses you for the costs you incur.

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

For more information, see:

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

### **Example: calculating the apportionment of phone expenses**

Lily uses her mobile phone for work purposes (mainly outgoing phone calls). She is on a set mobile phone plan of \$49 a month.

Lily receives an itemised account from her phone provider each month by email that includes details of the individual phone calls she has made.

At least once a year, Lily prints out her account and highlights her work-related phone calls. She makes notes on her account for the first month about who she is calling for work – for example her employer and manager.

Of the 200 phone calls she has made in a 4-week period, Lily works out that 30 phone calls (15%) are for work. She applies that percentage to her monthly plan amount (\$49 a month).

She works out her phone calls for work purposes as follows:

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

$30 \div 200 = 0.15$  (that is 15%)

Lily can claim 15% of the total bill of \$49 for each month for work purposes, that is:

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

Lily was only at work for 38 weeks of the year (8.8 months), she calculates her work-related mobile phone expense deduction as follows:

$$8.8 \text{ months} \times \$7.35 = \$64.68$$

### **Example: work and private use of computer**

Simone uses her computer and personal internet account at home to access her work emails and complete work-related online courses. Simone also uses her computer and the internet for private purposes.

Simone keeps a diary for a 4 week period, recording the times she used the internet for work and private purposes.

Simone's diary shows 10% of her internet use was for work-related activities and 90% for private use. As her internet service provider charge for the year was \$1,200, she can claim:

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

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

## **Product knowledge**

You can't claim a deduction for the cost of acquiring product knowledge. For example, expenses you incur to try cheese and wine sold on the flights you work. This also applies to travel to the destinations your route flies. These expenses are not sufficiently related to your income-earning activities as a flight crew member.

## **Protective items**

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

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to customers

- in direct connection to earning your employment income.

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

You can't claim a deduction if your employer:

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

## 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

Caitlyn is a flight attendant based out of Sydney. She temporarily transfers to Newcastle for 2 years by request from her employer.

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

## Repairs to tools and equipment

You can claim a deduction for repairs to **tools and equipment** you use for work. 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 flight crew 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 you incur the self-education expense it:

- 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.

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 Loan (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.

If you have set aside a home office to do your study, you may also be able to claim **work from home running expenses**, but not occupancy expenses.

**Example: doesn't maintain or improve specific skills or knowledge**

Brianna is a flight attendant. Her duties consist of helping passengers in locating their seats, stowing luggage and carry-on items, conducting emergency safety procedures and demonstrating emergency equipment as well as regular in-flight services such as preparing and serving meals and drinks to passengers.

Brianna wants to become a commercial airline pilot, so she is studying a Diploma of Aviation. The course isn't connected to the work duties she performs and the specific knowledge she gains from her study are unrelated.

Brianna can't claim a deduction for any costs she incurs obtaining the Diploma of Aviation.

## **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 flight crew.

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

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

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

### **Example: deductible training course**

Nelly is a flight attendant that has been promoted to cabin crew supervisor. After accepting the promotion, Nelly enrolls in a training course on Inflight leadership to build on her communication and decision-making skills.

As this course is related to Nelly's current position as a cabin crew supervisor, she can claim a deduction for the cost of attending the course as well as any incidental expenses she incurs, such as taxi fares, training materials or parking fees.

## 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

### Example: claiming sunglasses

Sally works on the tarmac at an airport unloading luggage off the plane. She buys a pair of prescription sunglasses to protect her eyes from glare and sun damage during the day.

As the prescription sunglasses protect Sally's eyes from the glare and damage of the sun while she is carrying out her employment duties, she can claim the cost of the sunglasses as a deduction.

If Sally also uses her prescription sunglasses for private purposes, she will have to work out her deduction based on the portion she uses them for work.

For more flight crew expenses, see:

- **Flight crew expenses A–F**

- Flight crew expenses G–O
- Flight crew expenses T–W

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## Flight crew expenses T–W

Details on claiming common flight crew expenses.

**Last updated** 12 May 2025

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## Taxi, ride-share, public transport and car hire

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

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

expenses.

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

## Tools and equipment

You can claim a deduction for **tools and equipment** you use to perform your duties as flight crew. For example, if you purchase a portable USB charger for your electronic devices.

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: deductible equipment under \$300**



Bobby works as cabin crew on long haul international flights. He buys a rechargeable torch for \$130 to carry out his duties when the cabin lights are dimmed. He can claim an immediate deduction for the torch in the income year he purchases it, as it costs \$300 or less.

## Transporting luggage

You can't claim a deduction for the cost of transporting your luggage to and from the airport as this is a private expense.

## 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, or take your mandatory long rest break, 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, flying overseas and taking your mandatory rest break at the destination before completing the return leg home.

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, for example you eat a meal on the plane
- your employer or a third party reimburses you for any costs you incur.

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

- you were away overnight or took your mandatory long rest break
- 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 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 your deduction is for more than the Commissioner's reasonable amount you need to keep written evidence for all your expenses, not just the amount over the reasonable amount.

Even if you're 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: international travel expenses**

Wendy works for a commercial airline and flies internationally. Wendy is based at Sydney airport and is regularly rostered to fly from Sydney to Fiji and return. Her flight to Fiji leaves Sydney at 9:00 am and arrives in Fiji at 2:10 pm (local time). The return flight doesn't depart until the following day, leaving Fiji at 6:00 pm (local time) and arriving at Sydney at 9:50 pm.

Wendy is required to report to the airport 90 minutes before to her shift.

As Wendy is required to stay in Fiji and sleep away from home overnight, her employer provides accommodation and transport to and from her hotel.

Wendy's employer pays her an allowance to cover her meal expenses. She receives:

- \$45 for dinner on the first night in Fiji
- \$25 for breakfast
- \$35 for lunch.

She also receives an allowance of \$20 for incidental expenses for the 2 days she is away from home. Wendy is provided lunch on the flight over and dinner on the flight back, so she isn't paid an allowance for these meals.

Wendy spends \$25 on breakfast at the hotel, \$30 on lunch and \$50 on dinner. Wendy incurs incidentals of \$15 per trip.

During the year, Wendy completes this same shift 25 times. At the end of the year, her employer shows the allowance on her income statement ( $25 \times \$125 = \$3,125$ ). Wendy declares the allowance of \$3,125 as income in her tax return.

Wendy can claim a deduction of \$3,000  $[(\$25 + \$30 + \$50 + \$15) \times 25]$  for meals and incidentals as she is required to travel to Fiji in the course of performing her employment duties.

Because Wendy has spent less than the reasonable allowance amount, Wendy doesn't have to substantiate (get and keep receipts) her expenses however she will be required to show how she calculated the amount of her 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?*

## Travel insurance

You can't claim a deduction for travel insurance as this is a private expense.

## **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.

## **Vaccinations**

You can't claim a deduction for the cost of vaccinations to protect you from infectious diseases in the workplace. This is a personal medical expense.

## **Visa application fees**

You can claim the cost of visa application fees when you're required to enter a country as part of your job, and your employer does not reimburse you.

## **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 uniform. 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 apportion the expense between your private and work use. In order to show your work-related use of the watch, you will need to keep a diary or similar record of your use of the watch for a representative period.

### **Example: smart watch not deductible**

Bree works as flight crew on mainly international routes. Bree buys a smart watch so it is easier for her to check messages sent to her phone while away from home. She receives both private and work-related messages through the smart watch.

Bree can't claim a deduction for the smart watch. The ability to check messages on her phone with her watch is not a part of her employment duties and the cost of the watch is not a deductible expense for her work.

For more flight crew expenses, see:

- [Flight crew expenses A–F](#)
- [Flight crew expenses G–O](#)
- [Flight crew expenses P–S](#)

Find out more about flight crew:

- [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.

**Last updated** 12 May 2025

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 flight crew:

- Income and allowances
- Deductions for work allowances

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