



Police officer – income and work-related deductions

Police officer's guide to income, allowances and claiming deductions for work-related expenses.

Last updated 15 May 2025

For a summary of common expenses, see [Police officer deductions \(PDF, 426KB\)](#).

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 15 May 2025

On this page

[Amounts you do and don't include](#)

[Allowances](#)

[Reimbursements](#)

Amounts you do and don't include

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

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

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

Your income statement or a payment summary will show 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, meal allowance when you travel for work

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, living and working in a remote area
- 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)
Compensation for an aspect of your work that is unpleasant, special or dangerous or industry peculiarities	Underwater diving duties Living and working in a remote area	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Meal allowance when you travel for work	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance as compensation for industry peculiarities

Mario is a police officer. He transfers to a station that is over 200 kilometres from where he currently lives and works. Mario's employer pays him a relocation allowance to cover the cost of moving closer to his new station.

Mario's employer reports the relocation allowance on his income statement at the end of the income year.

Mario must include the relocation allowance as income in his tax return.

Mario can't claim a deduction for the relocation expenses he incurs. The expenses are private and domestic in nature.

Example: allowance assessable, deduction allowable

Bronwyn is a police officer. During the income year, Bronwyn uses her own vehicle to travel:

- from the station to the Academy to attend training
- to drop off documents to the Police Prosecutor's office
- to attend meetings at other stations.

Bronwyn's employer pays her 50c 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 \$160 for using her car for work ($320 \text{ kms} \times \$0.50 = \160).

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

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

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

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

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

Reimbursements

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

A reimbursement is not 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 police officers:


- Deductions for work expenses
- Record keeping for work expenses

QC 20810

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 [Police officer deductions \(PDF, 426KB\)](#) .

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 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 police officer:

- [Police officer expenses A–F](#)
- [Police officer expenses G–O](#)
- [Police officer expenses P–S](#)
- [Police officer 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.

Police officer expenses A–F



Details on claiming common police officer expenses.

Police officer expenses G–O



Details on claiming common police officer expenses.

Police officer expenses P–S



Details on claiming common police officer expenses.

Police officer expenses T–W



Details on claiming common police officer expenses.

QC 20810

Police officer expenses A–F

Details on claiming common police officer expenses.

Last updated 15 May 2025

On this page

[Ammunition](#)

[Bags and cases for work items](#)

[Bulletproof jackets and vests or body armour](#)

[Car expenses](#)

[Child care](#)

[Clothing and uniform expenses \(including footwear\)](#)

[Club membership fees](#)

[Drivers licence](#)

[Entertainment and social functions](#)

[Fines and penalties](#)

[Firearms, guns and related equipment](#)

[First aid courses](#)

[Fitness expenses](#)

Ammunition

You can claim a deduction for the cost of additional ammunition you buy for work-related training purposes.

Example: additional ammunition deductible

Melissa is a police officer who carries a firearm when she is on duty. Her employer provides with sufficient ammunition for use in the normal course of her duty and for any official firearm proficiency training.

To improve her skills, Melissa attends the shooting range every 3 months for target practice. As it is not official training, Melissa's employer doesn't provide her with ammunition so she buys ammunition at the shooting range.

Melissa can claim a deduction for the additional ammunition she buys for training to improve her firearm proficiency skills.

Bags and cases for work items

If you use a bag or a case – for example, a briefcase, to carry items for work, you can claim a deduction to the extent that you use it work purposes.

Work items may include laptops, legal documents, briefs and protective gear. Private and domestic items like gym gear, food or a personal phone or tablet are not work items. To be deductible, your job must require you to transport work items and the bag must be suitable for that purpose.

If the bag or case cost you \$300 or less, and you use it for work only, you can claim an immediate deduction for the whole cost of the bag in the year you buy it. If the bag or case cost more than \$300, you can claim a deduction for its decline in value over the bag's or case's **effective life**.

If you use the bag or case to carry both work and private items, you need to apportion the expense between work-related and private use. You can only claim the work-related portion of the cost.

Example: bag deductible

Michael is a police prosecutor who buys a leather satchel for \$450. He uses the satchel to carry confidential material and legal documents to court. Michael doesn't use the satchel for any other purpose.

As the satchel cost more than \$300, Michael can claim a deduction for the decline in value of the satchel over its effective life.

Example: bag not deductible

Francisco is an employee police officer. He buys a holdall bag for \$250 and uses it every day to take his lunch, personal tablet and gym clothes to work.

Francisco can't claim a deduction for the bag, as he only uses it to transport private items to and from work.

Bulletproof jackets and vests or body armour

The police department normally supplies and replaces bulletproof jackets, vests, body armour and similar items. You can claim a deduction for the cost of additional or more sophisticated equipment you buy and use for work-related activities.

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

- have to carry an item that is illegal to carry on public transport.

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

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

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
 - because of the size and weight, they are awkward to transport
 - they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

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

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

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

- directly between separate jobs on the same day (provided one of the workplaces is not your home) – for example, you travel from your job as a police officer to a second job as a security guard
- to and from an alternative workplace for the same employer on the same day – for example, when you travel from the police station to the scene of a crime or to attend a conference at police headquarters before going to work at your normal station
- from home directly to an alternative workplace – for example, travelling from home to court to give evidence in a criminal trial or to a local school to conduct safety discussions with the students.

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

method to work out your deduction if you:

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

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 minivan).

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 are not required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

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

Example: using own car for work-related purpose

Jose must take a bi-annual weapons training course. To do this, he must collect his weapon from the police station, travel to the range and then return the weapon to the police station.

A fleet car isn't available, so Jose uses his own vehicle to attend the training.

Jose can claim a deduction for the car expenses he incurs when he drives between the police station and the training venue. Jose can't claim a deduction for his normal trips between his home and the police station (his regular workplace).

Example: travel between 2 places of employment

Helen is a constable stationed in a suburban police station and has approved secondary employment. On Friday nights, she travels directly from the police station to her other employment (which is not her home).

Helen can claim a deduction for the car expenses she incurs travelling between the police station and her other workplace.

Example: reimbursement for using own vehicle

Ian attends training at the police academy. He uses his own vehicle to drive from his home to the academy and then onto the police station. His employer reimburses him on a cents per kilometre basis.

At the end of the income year, Ian's employer reports the cents per kilometre reimbursement on his income statement as an allowance. Ian must include the allowance as income in his tax return.

Ian can claim a deduction for car expenses he incurs when he travels from his home to the police academy and then onto the station.

He can't claim the car expenses he incurs for the trip between the station and his home at the end of the day. This is a normal trip between his regular workplace and his home.

Example: incidental or private travel

Raj needs to do some personal shopping. He notices there are some documents he could drop into the courthouse, which is on the way to the shops. Raj drops the documents off on his way through.

Raj can't claim a deduction for the car expenses as the trip was for private purposes and dropping off the documents was incidental.

Example: Salary sacrifice car under a novated lease

Amy is a Federal Police officer. She uses a salary sacrifice arrangement through her employer for a car under a novated

lease. Amy drives to her office every day and also uses her car to attend meetings at locations other than the office.

Amy can't claim any of the expenses that relate to the running of her car as it is on a salary sacrifice arrangement.

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.

Generally, 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 a police officer to attend court and give evidence or plain clothes police.

You may be able to claim a deduction for the cost of conventional clothing if you're working as an undercover police officer and you buy additional conventional clothing to wear during a specific operation. The clothing must directly relate to your income-earning activities as a police officer. For example, clothing which you wouldn't normally wear which is worn to pose as a member of a gang.

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, a hi-vis vest 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, trousers, socks or closed shoes such as sneakers.

- **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.

Your normal police uniform will meet the requirements for a compulsory uniform.

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

Example: compulsory uniform

George is a student police officer in New South Wales. He must buy and wear physical training clothing (such as, tracksuit, shorts, t-shirts) of a specific colour scheme with a distinctive police logo and design.

These items form part of the compulsory uniform worn by student police officers. George can claim a deduction for buying and maintaining the training clothes.

Example: conventional clothing that is not protective clothing

Cheryl is a police officer in Melbourne. Although Cheryl is provided with a heavy jacket to wear as part of her compulsory uniform, she still gets cold when she works the night shift on patrol in winter.

Cheryl buys some thermal woollen underwear and a polar fleece jumper to wear when she is on patrol during the night shift in winter.

As Cheryl doesn't work in an extreme cold weather environment, such as an Alpine area, the thermal underwear and jacket are not protective items. The thermals don't protect Cheryl from the risk of illness while she is working. The clothes are private conventional clothing and Cheryl can't claim a deduction for them.

Club membership fees

You can't claim a deduction for club membership fees, except for Federal or State Police pistol clubs.

Example: pistol club membership not deductible

Lucas is a State police officer who joins his local pistol club.

Lucas can't claim a deduction for the cost of joining his local pistol club.

However, if Lucas joined the Federal or State Police pistol club to improve his firearm proficiency for work purposes, he could claim a deduction for his membership fees.

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 as a spectator
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events do not have a direct connection to your work duties.

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

Example: entertainment costs

Rachael attends a social breakfast organised by the Police Union. These breakfasts are held every other month to encourage police officers within the region to meet socially with colleagues.

Rachael can't claim a deduction for the cost of attending the breakfast. That is because there is no direct connection to her work duties.

Fines and penalties

You can't claim a deduction for any **fines or penalties** you get when you travel to work or when you are travelling for work purposes. Fines may include parking and speeding fines or penalties.

Example: traffic fine

Chris is a detective. While driving to Court to appear as a witness in a criminal matter, he runs a red light because he is running late. Chris receives a fine which he pays.

Chris can't claim a deduction for the fine even though he was travelling for work purposes at the time the offence occurred.

Firearms, guns and related equipment

Firearms, guns and related equipment is normally supplied by your employer. You can't claim a deduction for any equipment provided to you.

You can claim a deduction for the decline in value of gun-related equipment, such as a speed loader, a sighting device or sling weapon grip that you purchase and use for work-related purposes.

You can also claim a deduction for the cost of cleaning your police issued firearms, guns and related equipment and the gun-related equipment you purchase and use for work.

Example: cleaning expenses for gun and gun-related equipment

Cassandra is a State police officer and her employer provides her with a gun. Cassandra must keep her gun in good working order. To do this, Cassandra cleans her gun regularly using specialised products she buys.

Cassandra can't claim a deduction for her gun because she didn't buy it. Her employer supplies her with it.

Cassandra can claim a deduction for cleaning products she buys to keep her gun in good working order.

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

You can claim a deduction where your role requires you to both:

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

You can't claim a deduction for expenses you incur to buy conventional clothing you use in the course of keeping fit even if it has to be a particular colour. This includes tracksuits, running or aerobic shoes, socks, sporting shirts or shorts.

Example: claiming physical training expenses

Alex is a member of the Diving Squad. His duties require him to maintain an extremely high level of fitness as they involve regular strenuous activity. For example, rescues or searches in extreme water conditions for extended periods of time.

To maintain this level of fitness, Alex does weight training 3 times a week at a city gym.

As Alex's duties require him to maintain an extremely high level of fitness, he can claim a deduction for his gym fees.

Example: can't claim a deduction for physical training expenses

Jason, a general duty police officer, attends his local gym 3 times a week in his own time.

As Jason's employer doesn't require him to maintain a level of fitness above the general standard, he can't claim a deduction for any costs he incur to attend the gym.

For more police officer expenses, see:

- [Police officer expenses G–O](#)
- [Police officer expenses P–S](#)
- [Police officer expenses T–W](#)

QC 20810

Police officer expenses G–O

Details on claiming common police officer expenses.

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On this page

[Gauntlets, holsters, hand grips, handcuffs, holders, pouches, utility belts and other equipment](#)

[Glasses, contact lenses and anti-glare glasses](#)

[Grooming expenses](#)

[Guard dogs and security systems](#)

[Informant expenses](#)

[Laundry and maintenance](#)

[Licences, permits and cards](#)

[Meal and snack expenses](#)

[Music streaming services, CDs, audio books or podcasts](#)

[Newspapers and other news services, magazines and professional publications](#)

[Overtime meal expenses](#)

Gauntlets, holsters, hand grips, handcuffs, holders, pouches, utility belts and other equipment

The police department normally supplies and replaces gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts and other equipment.

If you work in the Mounted Police Unit, other equipment might include equestrian equipment such as protective gear. For example, back protectors, knee and shin pads, boot pullers and boot trees.

You can claim a deduction for the decline in value of additional or more sophisticated equipment you use for work-related activities.

If the item of equipment costs:

- **more than \$300** – you claim a deduction for the cost over its effective life (decline in value)
- **\$300 or less** (and you use it mainly for earning non-business income and it doesn't form part of a set that costs more than \$300) – you can claim an immediate deduction for its cost in the year you buy it.

If you use the item for work and private purposes, you must apportion your deduction. You can only claim a deduction for your work-related use.

Glasses, contact lenses and anti-glare glasses

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

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. 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.

Example: deduction for sunglasses

Daisy is a police officer in the Marine Area Command Branch. Most of her shifts are spent in a police boat out on the water. To protect her eyes from glare and sun damage she buys a pair of sunglasses for \$249.

The sunglasses are specifically designed to block the glare off the water so she only uses the sunglasses when she is at work.

As the sunglasses protect Daisy from the risk of illness and injury while she is working, Daisy can claim a deduction of \$249 for the cost of them.

If the glasses had cost more than \$300, Daisy could claim a deduction for their decline in value.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if:

- you receive an allowance for grooming
- your employer expects you to be well groomed when at work.

All grooming expenses and products are private expenses.

Example: no deduction for the cost of haircuts

Billy is a police officer. Under the terms of his employment, he must keep his hair short when he is on duty.

Billy can't claim a deduction for the cost of his haircuts as the expense is private.

Guard dogs and security systems

You can't claim a deduction for expenses you incur to protect you and your family, including the cost of:

- buying and maintaining guard dogs
- installing or maintaining a security system at your home.

The initial purchase is capital and the cost of protecting you and your family is also a private expense.

Informant expenses

Police informant expenses are out-of-pocket expenses you pay to another person for information they provide about specific police matters you're involved in. You can't claim a deduction if you were reimbursed for your out-of-pocket expenses.

You may make a payment to an informant in the form of:

- cash
- goods, for example cigarettes or a snack, such as a cup of tea or coffee.

If the payment is in the form of food, a deduction will only be allowable if it's a light meal, such as a sandwich. The cost of more elaborate meals and alcohol (with or without a meal) won't be deductible as we consider these to be entertainment expenses.

Payments you make to informants are tax deductible if:

- the payments are authorised or permitted under the policies and procedures issued by your employing police service
- you can prove you paid the expense
- you weren't entitled to claim a reimbursement for this expense.

To prove you paid police informant expenses, you'll need written evidence which shows the:

- amount of the expense
- nature of the goods or services
- date the expense was incurred
- date the record was made.

This could be in the form of a receipt for goods or, if you are unable to get a receipt, you will need to keep a written record of the expense which includes the information above, for example an entry in your work diary.

It is important to identify any goods you purchase as a payment to an informant, for example by making a handwritten note on the receipt.

Example: deduction for informant fees

Gary is a police detective. Gary has informants that he pays to receive information about certain crimes. Gary's employer gives him the authorisation to make such payments but he doesn't receive reimbursement for them.

Gary made cash payments totalling \$600 and spent \$220 on light meals for informants during the income year.

When he buys a light meal, Gary tries to get a receipt. When he gets a receipt, he writes 'informant' and the name of the case it relates to on the receipt. If he can't get a receipt, he tries to use his credit or debit card to pay so that he can use the statements (with his handwritten notes) as evidence.

To prove he made the payments, Gary keeps receipts, credit card and bank statements for the light meals he buys. He also makes a note in his work diary setting out the following for his cash payments:

- whether he made a payment or provides goods to an informant
- the date he made the payment or provides the goods to the informant
- the amount of the payment or the cost of the goods he provides

- the date he made the record.

Gary can claim a deduction of \$820 for informant expenses in his tax return.

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 bulletproof 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 (for example, your police uniform).

This also includes laundromat and dry-cleaning expenses.

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

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

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

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

Example: laundry expenses uniform

James is a general duties police officer. His employer provides him with a compulsory uniform to wear in the course of performing his duties. James can claim a deduction for laundering his uniform.

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

James calculates his claim as follows:

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

As his total claim for laundry expenses is under \$150 (\$48), James isn't required to keep written evidence of his laundry expenses. However, if asked, he will still be required to explain how he calculated his claim.

Example: conventional clothing

Jennifer is a plain clothes police officer and isn't required to wear a uniform when performing her duties. Jennifer wears everyday conventional clothing to work that she buys herself.

She can't claim a deduction for the cost of her plain clothes. They are conventional clothes and the cost of buying them is private.

Jennifer also can't claim a deduction for the cost of washing, drying, ironing and repairing her conventional clothes.

Example: conventional clothing purchased where a uniform item is available

Geoff is a traffic branch officer. His employer provides him with uniforms that he must wear in the course of performing his duties.

Geoff decides to buy and wear to work, a general work wear brand of cargo pants that he finds more comfortable and look the same as his uniform pants.

Geoff can't claim a deduction for the cost of buying, repairing or laundering these pants as they are conventional clothing and it is his decision to not wear the uniform his employer provides.

Licences, permits and cards

You can't claim the cost of getting your initial licence, regulatory permit, cards or certificates to get a job. For example, firearm licence.

You can claim a deduction for the additional costs you incur to get or renew your licence, regulatory permit, card or certificate to continue to perform your work duties.

Meal and snack expenses

You can't claim 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).

Example: no deduction for meal

Marina is a police officer who works late night and early morning shifts. If she gets a call out to an incident during her shift, Marina generally buys a meal.

Marina can't claim a deduction for the cost of meals she buys while she is on her normal shift. The expenses are private.

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 use 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.

Newspapers and other news services, magazines and professional publications

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

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

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

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

Overtime meal expenses

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

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

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

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call

this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

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

In all cases, you need to be able to show:

- you spent the money
- how you worked out your claim.

Example: deduction for overtime meal

Carl is a police officer. 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 \$20 under the award each time this occurs.

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

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?*

For more police officer expenses, see:

- **Police officer expenses A–F**

- Police officer expenses P–S
- Police officer expenses T–W

QC 20810

Police officer expenses P–S

Details on claiming common police officer expenses.

Last updated 15 May 2025

On this page

[Parking fees and tolls](#)

[Pay TV and streaming services](#)

[Phone, data and internet expenses](#)

[Police Academy](#)

[Police dogs](#)

[Protective equipment and items](#)

[Removal and relocation expenses](#)

[Repairs to tools and equipment](#)

[Self-education expenses](#)

[Seminars, conferences and training courses](#)

[Sunglasses, sunhats and sunscreens](#)

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

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

Every Wednesday Bruce drives his car into police headquarters in the city for a mandatory briefing, required for the task force he is a member of. He pays for parking and his employer doesn't reimburse him.

Bruce can't claim the cost of parking at his regular place of work. However, he is able to claim parking when he drives to the city from his station for the briefing as he incurs the cost on a work-related trip.

Pay TV and streaming services

The cost of pay TV and streaming services is generally a private expense.

You can claim a deduction for the work-related portion of pay TV or streaming service access payments if you can show that you're required to access pay TV or the streaming service as part of your work duties. The amount of the deduction is limited to the content that is specific to earning your income.

Example: no deduction for pay television subscription

Gregory is a police officer. He has pay television at home and often watches the crime channel.

Gregory can't claim a deduction for his pay television subscription.

Although Gregory may use a small portion of information from the programs he watches in the course of his work, the benefit

he gains is remote. The portion of expense that relates directly to his work is incidental to the private expense.

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

Example: calculating phone expenses

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

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

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

As Sebastian needs to keep information about his informants private, he simply marks the call as one he makes or receives from an informant.

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

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

$$\text{Total work phone calls} \div \text{total number of phone calls} = \text{work use percentage for calls}$$

$$30 \div 300 = 10\%$$

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

$$\$49 \times 10\% = \$4.90$$

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

$$10.6 \text{ months} \times \$4.90 = \$51.94$$

Police Academy

A Police Academy is an establishment where police cadets, recruits, students and sworn police officers undertake structured training programs. For example, recruit training or firearms training.

Police officers

Police officers attending the Police Academy are on duty and can be called away from the Academy to perform other duties.

If you attend a training course at the Police Academy, you can claim a deduction for:

- expenses incurred for trips between the Police Academy and your home (travel between your home and an alternative work location)
- expenses incurred for the trip between your regular police station and the Police Academy (travel between work locations for the same employer)

If you must travel away from your home overnight in order to attend a training program at the Police Academy, you can claim **travel expenses**, that is, the costs you incur for:

- accommodation
- meals
- incidental expenses.

If your employer pays all of your costs or reimburses you for them, you can't claim a deduction.

Cadets, Recruits and Students

Each State and Territory Police Force have different training programs for their cadets and recruits. Differences in the way the cadets and recruits are trained means that the deductions a cadet or recruit can claim in each State and Territory may also be different.

Specific guidance is available for New South Wales (NSW) recruits. For more information on what you can claim as a student studying to become a probationary constable in NSW, see **CR 2006/73 *Income tax: NSW probationary constables - self education expenses - Associate Degree of Policing Practice***.

Generally, if you are recruited to the Police Service in any other state or Territory you are required to study at your State or Territory's Police Academy before being placed at a police station. During this period, you are employed by your State or Territory Police Service.

Depending on how your training is structured and whether you are employed by your State or Territory Police Service, you may be able claim a deduction for expenses you incur:

- for training materials such as books and stationery

- the decline in value of items of equipment used for your training, such as computers
- travelling between your home and the Police Academy
- for accommodation and meals if you are required to travel and stay away from your home overnight to attend the Police Academy.

You can't claim a deduction for the cost of accommodation and meals you incur if you are not required to travel and stay away from your home overnight to attend the Police Academy. These expenses are private.

Example: deductible expenses

Paige is a recruit with the Victorian Police Service. Paige lives at home with her parents in Wangaratta and the Police Academy is located about 3 hours drive from her home.

Paige stays at the Police Academy while she is undertaking her training as a recruit. An amount is deducted from her pay for the cost of her accommodation and meals while staying at the Police Academy.

Paige can claim a deduction for the cost of her accommodation and meals while she is attending the Police Academy to undertake her training. This is because she must travel and stay away from her home overnight.

Example: deductible expenses

Brian is a recruit with the Queensland Police Service. Brian lives in a suburb of Brisbane and attends the Police Academy located in Brisbane. Brian drives between his home and the Academy each day.

For his training at the Police Academy, Brian buys a laptop at a cost of \$849 which he uses solely for that purpose. .

Brian can claim a deduction for the cost of travelling between his home and the Police Academy. He can also claim a deduction for

the decline in value of the laptop he bought over its effective life.

If Brian also uses his laptop for both private and training purposes, he will need to apportion the decline in value. He can only claim the portion of the decline in value of the laptop that relates to his training.

If Brian had instead chosen to stay at the Police Academy, he couldn't claim his accommodation and meal expenses. The expenses would be private because Brian isn't required to travel and stay away from his home to complete his training at the Police Academy.

Police dogs

You can claim a deduction for the costs you incur in maintaining and training police dogs.

The cost of installing security fences at your private residence for the security of the police dogs is not deductible. The expense is capital and private in nature.

You can't claim a deduction if your employer met these costs.

Example: no deduction for police dog expenses

Adam is a dog handler with the police. A condition of Adam's employment is that he has suitable facilities at his home to kennel the dog.

Adam's employer provides the kennel for the police dog and they pay the dog's vet bills. Adam receives a reimbursement for the cost of feeding the dog.

When Adam became a dog handler, he was renting a house with a small yard which didn't have adequate fencing for a dog. As Adam had to have suitable facilities to kennel the dog, he rented a house with a yard large enough to accommodate the kennel and which had adequate fencing to keep the police dog secure.

Adam can't claim a deduction for the cost of maintaining the police dog. He did not incur anything for the kennel or the vet

bills as his employer pays them. Adam also receives reimbursement for the cost of dog food.

The only cost that Adam incurs is the additional rent when he moves to a house with the right facilities to kennel the dog. The additional rent is a domestic expense and Adam can't claim a deduction for it.

Protective equipment and items

You can claim a deduction for the cost of **protective equipment or items** you buy and use at work if:

- you are exposed to the risk of illness or injury in the course of carrying out your employment duties
- the risk is not remote or negligible
- there would be reason to expect the use of that kind of protective item in the circumstances
- you use the item in the course of carrying out your work duties.

Protective equipment includes gloves, goggles, safety glasses and face masks and face shields.

Example: deduction for protective equipment

Vivek is a crime scene examiner. Vivek buys some cut and puncture proof gloves to protect his hands when he is examining a crime scene.

Vivek can claim a deduction for the cost of the gloves as they protect him from the risk of illness or injury in the course of carrying out his work duties.

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 highway patrol police officer in Sydney. She temporarily transfers to a position in Newcastle for 2 years.

Caitlyn can't claim a deduction for her relocation costs. She also can't claim a deduction for her rent or other living expenses during the period she is in Newcastle.

Repairs to tools and equipment

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

Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment as a police officer 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 the self-education or study course:

- 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 claim a deduction for transport expenses for:

- travel between your home and the place of education and then back home
- travel between work and the place of education and then back to work
- the first leg of the trip
 - when you travel from home to the place of education and then on to work
 - when you travel from work to a place of education and then home.

You can't claim a deduction for the repayments (whether compulsory or voluntary) 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 or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

If you are a recruit, see [Police Academy](#) for information on what expenses you can and can't claim.

Example: education not related to current employment

John is considering leaving the police force and would like to go into business for himself. He's doing a part-time course in Business Administration.

As the course doesn't maintain or improve the skills John requires to carry out his current employment duties, he can't claim a deduction.

Example: education related to current employment

Jane is a detective for the Police Department. She is enrolled in a Bachelor of Criminology majoring in forensics.

As a detective, Jane's duties include analysing crime scenes, interviewing suspects, understanding the criminal justice system and using appropriate technology.

Jane can claim a deduction for her self-education expenses because the study:

- maintains or improves the specific skills and knowledge she requires for her current employment activities
- would enhance her promotion prospects and is likely to result in an increase in her income from her current employment activities.

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 police officer.

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

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses.

However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

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

Example: training course with personal travel component

Emily is a police inspector. While travelling in the USA with her family on a 3 week holiday, she notices a one day seminar in Boston that she is interested in attending. The seminar would enable her to maintain or improve the skills and knowledge specific to her current income-producing activities. Emily pays for and attends the seminar and her employer doesn't reimburse her.

Emily can claim a deduction for the seminar fees.

Emily can't claim a deduction for her or her family's flights, accommodation, meals and incidentals. The expenses are private as the purpose of her travel is family holiday.

Example: work-related training course

Ethan, a member of the Tactical Response Group, attends a 5 day training course in Germany dealing with the use of special weapons and tactical responses for use in emergency or rescue operations.

Ethan arrives the night before the course commences and travels home the day after it finishes.

As the course relates to his current duties as a police officer and his sole purpose for the travel to Germany is to attend the course, Ethan can claim a deduction for costs he incurs.

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: deduction for sunscreen

Jacinta is general duties police officer. Each week, Jacinta has at least one day shift where she is patrolling outdoors.

Jacinta buys a 50+ SPF sunscreen to wear when she is patrolling outdoors to protect her skin from sun damage. Jacinta keeps the sunscreen in her locker at work and doesn't use it for private purposes.

Jacinta can claim a deduction for the cost of the sunscreen. Jacinta works in the sun for extended periods of time and she wears the sunscreen to protect herself from the real and likely risk of illness she is exposed to while working.

For more police officer expenses, see:

- Police officer expenses A–F
- Police officer expenses G–O
- Police officer expenses T–W

QC 20810

Police officer expenses T–W

Details on claiming common police officer expenses.

Last updated 15 May 2025

On this page

[Transport expenses](#)

[Tools and equipment](#)

[Travel expenses](#)

[Union and professional association fees](#)

[Watches and smart watches](#)

[Working from home expenses](#)

Transport expenses

You can claim a deduction for **transport costs** if you travel in the course of performing your work. For example, taking a taxi or public transport 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 police officer. For example, a wet suit bought by a police diver or equestrian equipment bought by a mounted police officer.

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. Use the **Depreciation and capital allowances tool** to work out your deduction.

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

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

Example: apportioned deduction for tools

Benjamin works as a traffic branch officer. He buys a Leatherman and screwdriver to use in the course of performing his duties. His employer doesn't provide or reimburse Benjamin for these expenses. Benjamin also uses these tools on the weekend for odd jobs around the house and when he goes camping.

Benjamin calculates that the work-related use of these tools is approximately 70% and the cost of each tool was less than \$300. Benjamin can claim 70% of the purchase price of each tool as a deduction.

If Benjamin had bought a tool that cost him more than \$300 he couldn't claim the full value as a deduction. He can only claim a deduction for its decline in value over the effective life of the

asset. Benjamin would also have to reduce his decline in value deduction for any private use of the items.

Example: tools for private use

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

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

Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

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

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, if you're required to travel interstate for 3 nights to attend a work-related conference, seminar or training course.

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

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

You also can't claim a deduction if you are not required to sleep away from your home overnight in the course of performing your employment duties. For example, if you fly interstate for work and return home the same day, 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 worked out your claim.

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

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

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

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

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

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

amounts, for example show your work diary, that you received and correctly declared your travel allowance and bank statements.

Example: travel expense with allowance

Rebecca is an Australian Federal Police officer and regularly travels away from home overnight for work purposes. Once a month she travels to Canberra for 3 days.

When she travels overnight for work her employer pays for her flights and accommodation and pays her a travel allowance to cover the cost of her meals (breakfast, lunch and dinner) while she is in Canberra.

If Rebecca spends less than the reasonable amount on each meal 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 in her tax return.

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

Example: private accommodation

Jennifer works as a police officer at a station which is a 90 minute drive from her home. To reduce her commute, she sometimes stays at a hotel near the station.

Jennifer can't claim a deduction for her accommodation as it isn't a requirement of her employment duties that she stays away from home overnight.

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 you incur to buy or maintain conventional or ordinary watches or timepieces, even if you require one as part of your job. This is a private expense.

Similar to ordinary watches, a smart watch (that connects to a phone or other device to provide notifications, apps and GPS) 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.

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 watches which have special characteristics which are used for work-related purposes – for example, a scuba diving watch used by Diving Squad police officers.

You can also claim a deduction for the cost of repairs, batteries and watchbands for these special watches. If you wear the watch when you are not working as well as when you are, you only claim a deduction for the amount you use the item at work.

Example: Specialty watch apportioned for private use

Bianca works on the police Diving Squad. She buys a diving watch that she uses every day for work. She also uses the watch when she goes diving recreationally.

As the watch cost more than \$300, she can claim the decline in value of the watch as a deduction. However, Bianca would need

to apportion the decline in value amount between her work and private use and claim only the portion that relates to her work.

Example: smart watch not deductible

Dianna is a police officer who primarily works on bicycle patrol. As part of her role, she needs to keep GPS records of where she travels. The department has provided her with a GPS for this purpose.

Dianna buys a smart watch so it is easier for her to keep personal GPS records and to check messages sent to her phone while she is on patrol. She receives both private and work-related messages through the smart watch.

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

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 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'.

You also can't claim a deduction for your working from home expenses if you are only carrying out minimal tasks, such as checking your shift times.

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

Example: claiming working from home expenses

Rosemary works as a police prosecutor. When she is preparing for a case, she works extra hours at home in the evening and on weekends.

Rosemary's employer doesn't reimburse her for the expenses she incurs while working from home. When she is working from home, Rosemary uses electricity, her computer, desk and office chair, reams of paper, printer ink and stationery.

Rosemary can claim a deduction for the additional running expenses she incurs as a result of working from home. She will need to calculate the decline in value of her computer, desk and office chair and apportion her deduction for any private use. The amount Rosemary can claim will depend on the records she has kept and the method she chooses to use.

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 police officer expenses, see:

- Police officer expenses A–F
- Police officer expenses G–O
- Police officer expenses P–S

QC 20810

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 police officers:

- Income and allowances
- Deductions for work expenses

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