




Bus drivers – income and work-related deductions

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

Last updated 13 May 2025

For a summary of common expenses, see [Bus drivers' deductions \(PDF, 436KB\)](#) .

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 13 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 bus driver during the income year in your tax return, regardless of when you earn it, including:

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

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

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

Allowances

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

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

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

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, driving in the rain
- 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 have receive.

Allowances and claiming a deduction

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

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

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Driving in the rain allowance Articulated bus allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Overtime meal allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowed

Joel is a local bus driver. Joel drives an articulated bus on one of his 5 shifts each week.

Joel's employer pays him \$14.08 for each shift he drives the articulated bus. At the end of the income year, Joel's employer shows the total allowance of \$2,027 on his income statement.

Joel must include the allowance of \$2,027 as income in his tax return.

Joel can't claim a deduction because he doesn't incur any deductible expenses. The allowance compensates him for a special aspect of his job, it isn't to cover work-related expenses.

Example: allowance assessable, deduction allowed

Sanjay is an employee bus driver. His employer requires Sanjay to wear a compulsory uniform, which consists of a shirt and pants with his employer's logo on them, when he is on duty. The uniform is not provided by Sanjay's employer, but they pay him a uniform allowance of \$500.

During the income year, Sanjay buys 5 shirts and 5 pairs of pants at a cost of \$350.

Sanjay must declare the allowance of \$500 as income in his tax return.

Sanjay can claim a deduction of \$350 as a deduction for the uniform items he buys.

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 the expenses.


Find out about bus drivers:

- 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.

Last updated 13 May 2025

For a summary of common expenses, see [Bus drivers' deductions \(PDF, 436KB\)](#) .

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

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

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

You can't claim a deduction if:

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

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

- Bus driver expenses A–F
- Bus driver expenses G–O
- Bus driver expenses P–S
- Bus driver 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:

1. Select your language from the **other languages' homepage**.
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Bus driver expenses A–F



Details on claiming bus driver expenses.

Bus driver expenses G–O



Details on claiming bus driver expenses.

Bus driver expenses P–S



Details on claiming bus driver expenses.

Bus driver expenses T–W



Details on claiming bus driver expenses.

QC 61150

Bus driver expenses A–F

Details on claiming bus driver expenses.

Last updated 13 May 2025

On this page

[Car expenses](#)

[Child care](#)

[Cleaning products](#)

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

[Compulsory assessments](#)

[Drivers licence](#)

[Fines and penalties](#)

[First aid courses](#)

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/regular workplace
- have to work outside normal business hours
- work split shifts (for example, driving between home and work during your split shift when you drive the school route).

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 neither of the workplaces is your home) – for example, finishing your morning bus shift and travelling directly to your second job in administration
- to and from an alternative workplace for the same employer on the same day – for example, travelling between different depots for the same company or employer
- from home directly to an alternative workplace – for example, travelling from home to a depot other than your regular depot to fill in for another driver.

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 evidence of your car expenses.

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

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

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

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

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

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you 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: no deduction for home to work travel

Kingsley is a coach driver. His employer keeps a basic tool kit on the bus to fix minor repairs. If the bus breaks down Kingsley calls the duty mechanic to come out and do the repairs.

When Kingsley drives from his home to the depot, he carries his own large tool kit because he doesn't like the tools the employer

provides. He takes his tool kit home with him each night after his shift because there is nowhere to store it securely at the depot.

Even if the tools are bulky, Kingsley can't claim a deduction for the cost of his travel between his home and the depot. The large tool kit that Kingsley carries is not essential to perform his duties. It's his personal choice to carry his large tool kit because Kingsley is only required to do minor repairs and the tools needed to carry out those repairs are kept on the bus.

The costs of travelling between Kingsley's home and the depot are private expenses.

Example: no shifting places of work

Hector is an employee of his local council as a bus driver. Hector must report to his local depot at the start of each shift.

At the depot, Hector is given his bus routes for the day and the bus he will be driving that shift. During his shift, he drives the bus along the various bus routes and at the end of each shift, Hector drives the bus back to the depot.

Hector can't claim a deduction for the car expenses he incurs when travelling between his home and the depot.

Hector doesn't have shifting place of work just because he drives to various locations along his bus routes. He has one regular place of work which is the depot.

The cost of driving between his home and the depot aren't incurred in earning Hector's income as a bus driver. The expenses are incurred to put Hector in the position to earn his income and are private.

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.

Cleaning products

You can claim a deduction for the cost of cleaning products you buy if one of your duties is to keep the bus clean. You can claim items such as anti-bacterial products, window cleaner and tissues.

You can't claim cleaning or sanitary products you buy for your personal use such as hand sanitiser.

You can't claim a deduction where your employer provides the cleaning products or reimburses you for the expenses.

Example: deduction for cleaning products

Dave drives a school bus. One of his duties is to clean the bus after he finishes his shift each day. His employer doesn't provide any cleaning products.

Dave buys some cleaning cloths, anti-bacterial cleaning spray and window cleaner so that he can wipe down the seats and clean the windows at the end of his shift.

Dave can claim a deduction for the cost of the cleaning products he buys to clean the bus.

If Dave uses these products at home, he will need to apportion the expenses for the work-related use and only claim that portion of the expense.

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, black pants and business shirts worn by bus drivers.

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 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.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants). Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either:
 - you as an employee working for a particular employer
 - the products or services your employer provides.
- **a non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

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

Example: compulsory uniform with logo

Mike is a charter bus driver. His employer requires him to wear shirts with his employer's company logo embroidered on it. The employee guidelines include a requirement to wear black pants and shoes, but don't stipulate any other qualities of those items. Mike's employer does not provide him with any of the items he is required to wear.

Mike can claim a deduction for the cost of buying the shirts with the company logo as they are a compulsory uniform (distinctive items with his employer's logo and compulsory for him to wear at work).

He can't claim the cost of buying his black pants and shoes. Even though his employer requires him to wear a specific colour, they are not distinctive enough to make them part of his uniform and are still conventional clothes.

Example: protective clothing

Rajesh is a bus driver for the city council. His employer requires him to wear steel-capped boots when driving the bus to protect his feet from potential hazards or impacts.

Rajesh can claim a deduction for the cost to buy the steel-capped boots because they have protective features which protect him for the risk of injury while driving the bus.

If Rajesh's employer was to provide him the boots or reimburse him for the cost, he couldn't claim a deduction.

Example: registered non-compulsory uniform

Lena is a bus driver with a travel company. In addition to her role as a bus driver, she also works in the reception area for several hours each day. Unlike her role as a bus driver, reception staff have a uniform that comprises of a suit and shirt in the company's colours monogrammed with the company logo.

It isn't compulsory for a reception staff member to wear the uniform, however Lena's employer encourages staff members to wear it and has registered the suit as a non-compulsory uniform on the Register of Approved Occupational Clothing.

Lena can claim a deduction for the cost of buying the uniform, because her employer has registered it on the Register of Approved Occupational Clothing.

Compulsory assessments

You can claim a deduction for **compulsory assessments and medical assessments** your employer requires you to take in your current employment. For example, a fitness Ok to drive assessment.

You can't claim a deduction for compulsory pre-employment assessments and medical examinations you take to obtain employment as a bus driver. For example, a fitness to drive assessment that you need to pass as a condition of employment.

Example: compulsory assessment you can't claim

Kirk interviews for a new job as a bus driver and is offered the position. As a condition of employment, before commencing work, Kirk must get a pre-employment medical assessment and provide the medical report to his employer. The assessment and report cost Kirk \$125.

Kirk can't claim a deduction for this assessment, as it's a requirement for Kirk to have this assessment to gain employment as a bus driver.

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 in order to perform your work duties. For example, the cost to get a heavy vehicle permit.

Example: heavy vehicle permit

Rhonda is a bus driver who needs a drivers licence and a heavy vehicle permit to perform her role. Her drivers licence renewal costs her \$45 per year and it costs \$73 to apply for the heavy vehicle permit.

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

Rhonda can claim the cost of the heavy vehicle permit (\$73) as it's an additional expense she must incur in order to perform her work duties.

Fines and penalties

You can't claim a deduction for any **fin**es or **penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties. For example, a fine you receive for speeding whilst driving the bus.

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.

For more bus driver expenses, see:

- [Bus driver expenses G–O](#)
- [Bus driver expenses P–S](#)
- [Bus driver expenses T–W](#)

Bus driver expenses G–O

Details on claiming bus driver expenses.

Last updated 14 May 2025

On this page

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

[Laundry and maintenance](#)

[Meal and snack expenses](#)

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

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

[Overtime meal expenses](#)

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

Example: claiming sunglasses

Brianna is an employee bus driver. She works for a company that does airport transfers. Her regular route involves picking up

passengers from the airport and taking them into the city centre. She wears sunglasses to protect against the glare of the sun while driving the bus. She also needs to wear prescription glasses while driving, for her short-sightedness.

Brianna buys a pair of prescription sunglasses which counter the glare during day driving. She also buys a pair of untinted prescription glasses for night driving.

Brianna can claim a deduction for the prescription sunglasses as they protect her eyes from the glare of the sun.

Brianna can't claim a deduction for the untinted prescription glasses. These are a private expense as they do not provide protection from illness or injury while she is working or from her working environment.

If Brianna also uses her prescription sunglasses for private purposes, she will need to work out her deduction based on the amount of work-related use.

Laundry and maintenance

You can claim a deduction for the cost 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 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 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 incur for repairing and dry-cleaning expenses.

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

Example: laundry expenses

Jelani's employer provides her with a compulsory uniform to wear at work. She washes, dries and irons her compulsory uniform in a separate load of washing twice a week. Jelani works 48 weeks during the year.

She works out her claim of \$96 for laundry as follows:

Number of claimable laundry loads per week × number of weeks = total number of claimable laundry loads

$$2 \times 48 = 96$$

Total number of claimable laundry loads × reasonable cost per load = total claim amount

$$96 \times \$1 = \$96$$

As her total claim for laundry expenses is under \$150 Jelani isn't required to have written evidence of her laundry expenses. However, if asked she will need to be able to explain how she works out her claim.

Meal and snack expenses

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

You can claim:

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

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

Example: no deduction for food and drink

Renee is a coach driver for a company that conducts day tours for tourists. Her employer pays her a meal allowance of \$20 per shift which shows on her income statement at the end of the year.

During her shift, Renee buys and consumes food and drink. When Renee lodges her income tax return she will need to declare the meal allowance she receives as income from her employer.

Renee can't claim a deduction for the amount she spends on food and drink. This is because buying and consuming the food and drink was during her regular working hours. Even though she receives an allowance, these expenses are private.

Music streaming services, CDs, audio books or podcasts

You can't claim a deduction for music streaming services, CDs, audio books, podcasts or devices that you use in the bus. Even if they're used to help relieve fatigue, 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 the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement and 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 the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

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

Example: deduction for overtime meals

Carlos is a bus driver for the local city council. After completing his 8-hour shift, Carlos agrees to do overtime for an additional 2 hours to cover for someone who has called in sick. Under his enterprise agreement, Carlos is entitled to receive an overtime

meal allowance of \$15.80 when he works 2 hours or more of overtime.

Prior to commencing his overtime shift, Carlos gets a 30-minute meal break. While he is on his meal break, Carlos buys and eats a meal and drink which costs him \$18.20.

Carlos declares the allowance of \$15.80 as per the amount shown on his income statement and claims a deduction of \$18.20.

The amount Carlos is claiming as a deduction is less than the reasonable amount so Carlos doesn't have to keep written evidence. However, he will need to show that he spent the money and how he calculated 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 bus driver expenses, see:

- Bus driver expenses A–F
- Bus driver expenses P–S
- Bus driver expenses T–W

QC 61150

Bus driver expenses P–S

Details on claiming bus driver expenses.

Last updated 14 May 2025

On this page

[Parking fees and tolls](#)

[Phone, data and internet expenses](#)

[Removal and relocation expenses](#)

[Repairs to tools and equipment](#)

[Seat covers](#)

[Self-education expenses](#)

[Seminars, conferences and training courses](#)

[Stationery](#)

[Sunglasses, sunhats and sunscreen](#)

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 work. This is a private expense.

You can claim a deduction for **parking fees and tolls** you incur on work-related trips. For example, if you drive your car from the depot to head office for training and incur a toll on the way.

Phone, data and internet expenses

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

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

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

You can't claim a deduction if your employer:

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

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

For more information, see:

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

Example: calculating phone expenses

George is a bus driver and he uses his personal mobile phone for work purposes. He is on a set mobile phone plan of \$49 a month.

He receives an itemised bill from his phone provider each month by email, which includes details of the individual phone calls he has made.

George regularly prints out his monthly phone bill and for one month he highlights his work-related phone calls. He also makes notes on the highlighted itemised bill about who he has phoned, for example the depot and his manager.

Out of the 150 phone calls he has made in a 4-week period, George works out that 30 (20%) of the individual phone calls are for work. He then applies that percentage to his monthly plan amount (\$49 a month).

George calculates his phone calls for work purposes as follows:

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

$$30 \div 150 = 0.20 \text{ (that is 20\%)}$$

George can claim 20% of the total bill of \$49 for each month for work purposes.

$$\$49 \times 0.20\% = \$9.80$$

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

$$10.6 \text{ months} \times \$9.80 = \$103.88$$

Example: work and private use

Suzette uses her computer and personal internet account at home to access her work emails and complete compulsory training. Suzette also uses her computer and the internet for private purposes.

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

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

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

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

Removal and relocation expenses

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

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.

Seat covers

You can't claim a deduction for the cost of seat covers you use in your bus for work. This is a private expense.

Self-education expenses

You can claim a deduction for self-education expenses if it directly relates to your employment as a bus driver 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 either:

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

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

If you study at home, you may also be able to claim **working from home running expenses**, but not occupancy expenses.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support 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.

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

Jennifer works as a bus driver for the local state high school. Her duties consist of picking up and dropping off students before and after school. She drives the bus as a part-time job while she is studying a Master of Transport logistics.

There is a general connection between the work she currently performs as a bus driver and her study. However, the duties she undertakes in her role as a bus driver don't relate to the specific knowledge she gains from her study.

She can't claim a deduction for the costs of obtaining her Master of Transport Logistics, as the course does not have a connection with her current employment.

Example: maintains or improves specific skills or knowledge

Cyril is a bus driver for an airport transfer service. His duties include collecting fares, giving change, generating tickets as well as assisting passengers with baggage. He enrolls in a weekend training course on manual lifting in the workplace. The course provides him with knowledge on safely lifting, moving and securing luggage and directly ties into the work he does from day to day as a bus driver.

Cyril can claim a deduction for the cost of attending the training course, as it maintains and improves the skills and knowledge he needs for his current duties.

However, if Cyril's employer paid for or reimbursed him for the cost of attending the training course he would be unable to claim a deduction.

Seminars, conferences and training courses

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

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

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

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

Stationery

You can claim a deduction for the cost of logbooks, diaries and pens that you use for work. For example, to record the behaviour of students or damage to vehicles.

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

Sunglasses, sunhats and sunscreen

You can claim a deduction for the work-related use of sunglasses, sunhats and sunscreen lotions if you:

- must work in the sun for extended periods
- use these items to protect you from the real and likely risk of illness or injury while at work.

This includes prescription sunglasses and anti-glare glasses.

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

Example: deduction for sunglasses

Jay is a coach driver. His employer offers days trips to tourists. Jay buys a pair of sunglasses for \$179 to protect his eyes from glare and sun damage while he is driving the coach.

Jay doesn't wear the sunglasses for private purposes. He leaves the sunglasses in his locker at the depot so he always has them for his shifts.

Jay can claim a deduction for the cost of sunglasses. He spends long periods of time driving in the sun and the sunglasses protect his eyes from the risk of injury.

For more bus driver expenses, see:

- Bus driver expenses A–F
- Bus driver expenses G–O
- Bus driver expenses T–W

QC 61150

Bus driver expenses T–W

Details on claiming bus driver expenses.

Last updated 14 May 2025

On this page

[Tools and equipment](#)

[Travel expenses](#)

Tools and equipment

You can claim a deduction for **tools and equipment** if you use them to perform your duties as a bus driver. For example, a GPS used by a charter bus driver.

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

If a tool or item of 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 third party supplies for use.

Travel expenses

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

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

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, driving a 2-day bus tour group from Newcastle to Canberra and having to sleep away from your home overnight.

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

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

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

- you were away overnight
- you spent the money
- the travel directly relates to earning your employment income
- how you calculate 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 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 in your work diary that you received and correctly declared your travel allowance and bank statements.

Example: travel away from home overnight

Jules is a bus driver. She lives in Sydney and usually transports primary school children to and from school each day. Each year Jules drives the school children to Mt Hotham for a 3 day snow trip with the school.

Jules can claim a deduction for the cost of her accommodation, meals and incidental expenses she incurs while travelling away from her home overnight in the course of performing her employment duties.

Jules can't claim a deduction if her employer pays for or reimburses her for these expenses.

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

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.

For more bus driver expenses, see:

- **Bus driver expenses A-F**

- Bus driver expenses G–O
- Bus driver expenses P–S

Find out about bus drivers:

- Income and allowances
- Record keeping for work expenses


QC 61150

Record keeping for work expenses

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

Last updated 14 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 bus drivers':

- Income and allowances
- Deductions for work expenses.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).