




Guards and security employees – income and work-related deductions

Guards and security employees guide to income, allowances and claiming deductions for work-related expenses.

Last updated 3 June 2024

For a summary of common expenses, see [Security industry employees \(PDF, 495KB\)](#) .

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Amounts you do and don't include

You must include all the income you receive during the income year as an employee in the guard and security industry in your tax return, this includes:

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

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

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

Allowances

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

claim a deduction for work expenses you incur and pay for with the allowance.

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, torch allowance
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, broken shift allowance
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or 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 for industry peculiarities	Aviation allowance, or Broken shift allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Torch 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

Mark is an employee security guard. Each week, Mark works several shifts as a guard at the airport. Mark's employer pays him an aviation allowance for each hour he works at the airport.

At the end of the income year, the allowance is reported on his income statement.

Mark must include the amount of the allowance in his tax return but he can't claim a deduction for any expenses against the allowance. The allowance compensates Mark for his special additional duties. It is not to cover any expenses he might incur.

Example: allowance assessable, deduction allowable.

Ronaldo is a security guard in an office building. Ronaldo must wear a compulsory uniform in the form of a white shirt with the company's logo on it, black trousers and black shoes. His employer doesn't provide the uniform so Ronaldo buys several shirts and pants, along with a black pair of shoes. Ronaldo's employer pays him a uniform allowance which is shown on his income statement.

Ronaldo must declare the uniform allowance as income in his tax return.

Ronaldo can claim a deduction for cost of his uniform shirts. However, Ronaldo can't claim a deduction for the black pants and shoes he buys. These items are conventional and the expenses are private even though Ronaldo only wears the items to work.

Reimbursements

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

A reimbursement isn't an allowance.

If your employer reimburses you for expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for them.

Example: cost of buying uniform reimbursed

Jim is an employee security guard. Jim's employer requires him to wear a uniform when he is on duty. When Jim's uniform shirt gets torn, he buys a new one.

Jim requests a reimbursement for the cost of the shirt from his employer, which is subsequently paid.

Jim can't claim a deduction for the cost of his uniform shirt and he doesn't have to include the amount of the reimbursement as income in his tax return.

Find out about guards and security employees:

- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

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

Last updated 18 June 2024

For a summary of common expenses, see [Security industry employees \(PDF, 495KB\)](#) [📄](#).

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

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

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

You can't claim a deduction if:

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

Find out which expenses you can and can't claim as a guard and security employee:

- [Guards and security employees expenses A–F](#)
- Guards and security employees expenses G–O
- [Guards and security employees expenses P–S](#)
- [Guards and security employees 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.

Guards and security employees expenses A–F



Details on claiming common guard and security employee expenses.

Guards and security employees expenses



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Details on claiming common guard and security employee expenses.

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Car expenses

You can't claim a **car expenses** deduction for the 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
- work outside normal business hours – for example, you're on-call, work weekends or early morning shifts.

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

You're 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.

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

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

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

You can also claim a deduction for the cost of using a car you own, lease or hire (under a hire-purchase agreement) when you drive:

- directly between separate jobs on the same day – for example, from your first job as a security guard directly to your second job as a bartender
- to and from an alternative workplace for the same employer on the same day – for example, between different venues where you perform your duties as a security guard.

You can't claim a deduction when using a badged or unbadged vehicle provided by your employer, unless you covered the cost of fuel, were not reimbursed by your employer, and the cost was a result of you performing your employment duties.

You can't claim car expenses for 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, however, claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

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

If you 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 need to be able to show how you worked out your work-related kilometres. You must be able to show that the kilometres travelled 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.

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

Winston is a security guard who works during the week at a bank in the city. Winston drives his own car into the city and parks in a secure parking centre. He wears his security guard uniform to work and carries a duffel bag containing a change of clothes, a pair of sneakers as well as his lunch and a drink bottle.

Winston can't claim any expenses relating to driving his car from home to work as the bag and its contents aren't essential to perform his employment duties and they aren't bulky. Even if the items were essential, the bag and its contents are not awkward to transport due to their size and weight and a motor vehicle is not the only way to transport them conveniently.

Example: travelling to work outside of regular hours

Penelope is an employee of a security company and works at the front desk of a high-rise office building. She typically works the

day roster from 7:00 am until 2:00 pm. Penelope finishes work and returns home at the end of the day.

At 6:00 pm, she receives a phone call and is asked to return to work to backfill a colleague who has called in sick.

Even though Penelope is travelling to work outside her regular hours she can't claim a deduction, it's still private travel between home and her regular workplace.

Example: on call with no fixed place of work

Edward is an employee of a large security firm. He is employed as a relief security guard so Edward is on call. When an employee is unavailable for their shift, Edward is called in to cover it.

In a normal week, Edward gets called into work 4 or 5 times and on each occasion, he works at a different location.

Edward can't claim a deduction for the cost of travelling between his home and each work location. The travel is undertaken to put Edward in the position start work.

Although Edward has no fixed place of work, Edward does not have shifting places of his employment. Travel is not a fundamental part of his employment and once he reports for duty, he stays at that location for the duration of his shift.

Child care

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

Clothing and uniform expenses (including footwear)

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

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

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, black pants and a white shirt worn by security guards.

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 that has protective features or functions that you wear to protect yourself from specific risks of injury or illness at work. For example, bullet-proof vest or high-vis vest. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks and closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides
- **a non-compulsory uniform** – clothing that your employer registers on the Register of Approved Occupational Clothing and you wear the uniform at work.

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

Example: compulsory uniform with logo

Koen is a security guard. His employer requires him to wear a black polo shirt embroidered with their logo, plain black pants and black enclosed shoes when he is at work.

During the year Koen buys 2 of the polo shirts from his employer, three pairs of plain black pants and 2 pairs of black enclosed shoes that he only wears to work.

Koen can claim a deduction for the cost of buying the shirts as they are:

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

He can't claim a deduction for the cost of buying the black pants or shoes as they are items of a conventional nature even though he only wears them at work.

Drivers licence

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

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.

Firearms and guns

Where there is a direct connection to your work duties as a guard or security employee, you can claim a deduction for the:

- decline in value of firearms and guns
- maintenance of firearms and guns
- cost of ammunition
- costs you incur to renew a gun licence.

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

Example: deduction for a firearm

Trang is an employee security guard. Due to the danger he faces while carrying out his duties, Trang is required to carry a firearm so he buys one at a cost of \$1,200.

Trang's employer pays him a firearm allowance of \$750, which is included on his income statement at the end of the income year.

Trang can claim a deduction for the decline in value of his firearm over its effective life. Trang must also include the firearm allowance of \$750 in his tax return as income.

First aid courses

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

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

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

Fitness expenses

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

- gym fees and conventional clothing worn at the gym including tracksuits, running or aerobic shoes, socks, sporting shirts or shorts
- the cost of a program specifically designed to manage weight
- the cost of normal food substitutes or the cost of food for special dietary purposes
- the cost of vitamins, minerals or sports supplements, such as protein shakes.

Example: no deduction for gym fees or protein shakes

Benita works as a security guard in an office building. Her main duties are to ensure only authorised people enter the building, opening up the building in the morning and securing it at night.

Benita likes to keep fit so she joins her local gym and regularly consumes protein shakes.

Benita can't claim a deduction for her gym fees or the cost of her protein shakes. The expenses are private.

For more guard and security employee expenses, see:

- Guards and security employees expenses G–O
- Guards and security employees expenses P–S
- Guards and security employees expenses T–W

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Guards and security employees expenses G–O

Details on claiming common guard and security employee expenses.

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Glasses, contact lenses and anti-glare glasses

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

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

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

Grooming expenses

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

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

All grooming expenses and products are private expenses

Guard dog expenses

You generally can't claim guard dog expenses, unless:

- your work duties require you to use a guard dog
- it is a requirement of your employment that you provide your own guard dog
- you train the dog to be a guard dog from a young age

- the dog is only for use at work and isn't treated like your pet or your family's pet.

Ongoing guard dog expenses include food, veterinary expenses and registration costs.

You can't claim a deduction for the initial cost of buying the dog. The initial cost is a capital expense. However, you can claim the decline in value of the dog over its effective life.

You can't claim a deduction if your employer provides the dog or pays for its costs.

Example: guard dog not connected to employment

Gabby is a security officer who owns a German shepherd as a guard dog for her protection at home. Gabby can't claim a deduction for maintaining the dog as it is a private expense.

Laundry and maintenance

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

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

This also includes laundromat and dry-cleaning expenses.

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

- \$1 per load if it only contains clothing you wear at work from one of 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

Jelani is a prison guard. Her employer provides all staff with compulsory uniforms. She cleans her uniforms as a separate load of washing twice a week. Jelani worked for 48 weeks during the year.

Jelani can claim a deduction for cleaning her uniforms as they are compulsory for her to wear at work.

Jelani's claim of \$96 for laundry expenses is worked out as follows:

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

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

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, your private security 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.

Example: security licence

William is a trainee security guard on probation. On satisfactory completion of the relevant units of competency for obtaining his security licence, William will be made a permanent offer of employment.

William completes the relevant units of competency and applies for his security licence. The initial cost of obtaining the licence is \$160. The licence has to be renewed each year at a cost of \$140.

William can't claim a deduction of \$160 for the initial cost of his security licence. When William renews his security licence a year later, he can claim a deduction for the renewal fee of \$140.

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 award
- 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 consumed

Elsa is a security guard at a night club. As she works in the evening, she purchases dinner when she has her meal break.

Elsa can't claim a deduction for the cost of food and drinks she buys when she is on her meal break. The food and drink is consumed during her normal shift and are private in nature.

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. This is called 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 and how you worked out your claim.

Example: deduction for overtime meal

Ravi is a security officer and 30 times during the year Ravi 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.

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

In his tax return, Ravi 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 multiplied by the number of overtime shifts.

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

asked, Ravi will have to show that he spent the \$450 on overtime meals and how he works out his claim.

For more information, see *TD 2023/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2023–24 income year?*

For more guard and security employee expenses, see:

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Guards and security employees expenses P–S

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Parking fees and tolls

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

You can claim a deduction for **parking fees and tolls** you incur on work-related trips.

Example: parking fees

Candi drives her own car to work each day and parks in the secure parking centre next to the security company where she works.

Once a month Candi drives her car to a training facility to complete mandatory training, required for her role as a security consultant. She pays for parking and isn't reimbursed by her employer.

Candi can't claim the cost of parking at her regular place of work. However, she can claim parking at the training facility as she incurs this cost on a work-related trip.

Phone, data and internet expenses

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

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

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

You can't claim a deduction if your employer:

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

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

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

For more information, see:

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

Example: calculating phone expenses

Sebastian uses his mobile phone for work purposes (mainly outgoing phone calls). He is on a set mobile phone plan of \$49 a month and rarely exceeds the plan cap.

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

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

Out of the 300 phone calls he has made in a 4 week period, Sebastian works out that 90 (30%) of the individual phone call expenses billed to him are work-related. He applies the percentage (30%) to his cap amount of \$49 a month.

He works out his work use percentage for phone calls as follows:

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

$90 \div 300 = 0.30$ (that is 30%)

Sebastian can claim 30% of the total bill of \$49 for each month for work purposes, that is:

$\$49 \times 0.30 = \14.70

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

$$10.6 \text{ months} \times \$14.70 = \$155.82$$

Example: work and private use

Linh uses her computer and personal internet account at home to access her work emails and manage her work schedule. She uses her computer and the internet for both work and private purposes.

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

Linh's diary showed 5% of her internet time was for work-related activities and 95% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.05 = \$60 \text{ for work-related internet use}$$

If anyone else in Linh's household accesses the internet connection, Linh will need 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.

Self-education expenses

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

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction for the self-education expense if at the time you incur the expense it:

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

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

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

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

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loans (AASL) (formerly Trade Support Loans (TSL))
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course and 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: study expenses

Denise is studying a Certificate I in security operations while working as a bank teller. She is offered the position of security advisor in the bank's security division upon the successful completion of her studies.

Denise can't claim a deduction for her study expenses while employed as a bank teller as the course isn't related to her current employment.

If Denise continues on to a Certificate II in security operations after commencing in the security advisor role for the bank, she would be able to claim her self-education expenses as the study would improve or maintain her skills in her current role as a security advisor.

Seminars, conferences and training courses

You can claim for the cost of **seminars, conferences and training courses** that relate to your work as a guard or security employee.

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

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

Where you have a dual purpose for attending the seminar, conference or training course 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: deductible training course

Pierre is a cash-in-transit guard who collects, transfers and delivers cash or other valuables whilst armed. Pierre attends a weapons training course after obtaining employment as a cash-in-transit guard.

The ability to correctly and effectively use a weapon is an important skill which will enable Pierre to perform his duties safely and effectively.

Pierre can claim a deduction for the cost he incurs to attend the weapons training course as it will improve and maintain the skills he requires to perform his employment duties.

Example: course expenses paid by the employer

Henry is a security guard. He provides security to building construction sites. Before commencing his employment Henry is required by his employer to complete a combined occupational health and safety and first aid course. The course ensures that he is able to safely move around the construction sites and provide first aid care in the event of an illness or injury onsite.

Henry's employer pays for his participation in the course with their preferred provider. The courses require Henry to travel 30km from his workplace to the training venue where he incurs parking costs of \$15. Henry pays for these costs on the day and then provides the receipts to his employer who reimburses him for the expenses.

Henry can't claim a deduction for the course fees, travel expenses or parking as all of these costs are met or reimbursed by his employer.

Sunglasses, sunhats and sunscreen

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

- must work outdoors in the sun for prolonged periods – for example, to stand in the sun for certain outdoor events such as a music festival
- 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.

For more guard and security employee expenses, see:

- Guards and security employees expenses A–F
- Guards and security employees expenses G–O
- Guards and security employees expenses T–W

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Guards and security employees expenses T–W

Details on claiming common guard and security employee expenses.

Last updated 3 June 2024

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Tools and equipment

You can only claim a deduction for the work-related use of **tools and equipment** if you use the item to perform your work duties.

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

- you use it mainly for work purposes
- it's not part of a set 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.

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. To work out your deduction use the **Depreciation and capital allowances tool**.

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

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

Example: deductible tools and equipment

Percy is a security guard in a large office building. His role requires him to carry a flashlight, swipe card, radio and keys with him at all times. Percy accesses a number of floors in the building by swipe card or key, to set alarms and turn off the lights at the end of the day. He is also required to be at the building at 4:00 am so that the building is accessible when employees arrive.

Percy carries the flashlight so that he can see where he is going in the building as he undertakes his tasks.

Percy buys a utility belt for \$89 to carry his flashlight, swipe card, keys and mobile phone when away from the guard's desk.

As Percy uses the utility belt solely for work related purposes, the item cost less than \$300 and he isn't reimbursed by his employer, he can claim an immediate deduction for the cost of the utility belt (\$89).

Example: equipment not deductible

Olivia is a security guard for a shopping complex providing hourly security checks overnight. She drives a car around the complex confirming the front and back entrances are secure.

Olivia uses a travel mug to drink out of while she is driving to avoid spills. She also purchased a thermos to take coffee to work with her as there are no shops open late at night in the area.

Olivia can't claim a deduction for her travel mug or thermos. Items used to take food and drinks to work are private expenses.

Travel expenses

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

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

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

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

- you slept in accommodation your employer provides

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

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

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

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

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount
- you spent the whole allowance on deductible accommodation, meal and incidental expenses (if applicable).

The Commissioner's reasonable amount is set each year. The amount is used to determine whether an exception from keeping written evidence applies for the following expenses which are covered by a travel allowance:

- accommodation
- meals
- incidentals.

You don't have to keep written evidence such as receipts if both of the following apply:

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

However, you must keep written records for all your overseas accommodation expenses.

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

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

Example: reasonable allowance amount

Antoni travels from Adelaide to Mt Gambier for a job and was away from home for 5 nights. His employer pays him a travel allowance of \$110 per night for accommodation, meals and incidental expenses. The allowance isn't shown on his income statement.

The travel allowance amount paid to Antoni is less than the reasonable allowance amount. Antoni spends all of the travel allowance on his travel expenses.

Antoni doesn't include his travel allowance on his tax return because:

- it's less than the reasonable allowance amount
- it's not shown on his income statement
- he spends it all to cover his travel expenses.

This means Antoni can't claim a deduction for his travel expenses on his tax return.

For more information, see *TD 2023/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2023–24 income year?*

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. If the amount you paid is shown on your income statement or payment summary, you can use it to prove your claim.

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. Employees who work at home can't claim costs:

- for coffee, tea, milk and other general household items your employer may provide you at work
- for your children and their education including
 - setting them up for online learning
 - teaching them at home
 - buying equipment such as iPads and desks
- your employer pays for or reimburses you for the expense
- for the decline in value of items provided by your employer – for example, a laptop or a phone.

Generally you can't claim **occupancy expenses** (rent, rates, mortgage interest and house insurance premiums), unless your home office is:

- your only place of work because no other work location is provided by your employer
- exclusively or almost exclusively used for work purposes.

You can't claim a deduction if your employer paid for your home office to be set up or they reimbursed you for the expense.

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.

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 guard and security employee expenses, see:

- Guards and security employees expenses A–F
- Guards and security employees expenses G–O
- Guards and security employees expenses P–S

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Record keeping for work expenses

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

Last updated 3 June 2024

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 \(PDF, 999KB\)](#) .

Records are usually a receipt but can be another form of written evidence (such as an invoice). There are some **record keeping exceptions** which apply to:

- small expenses (\$10 or less, provided the total claim for the income year does not exceed \$200)
- hard to get receipts
- keeping travel allowance expense records
- keeping overtime meal allowance records.

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.

Your records must show what you buy, when, where, and how much you spent. 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 information about records you need for work-related expenses, see:

- [Calculating your car expense deductions and keeping records](#)
- [Keeping records of vehicle expenses](#)
- [Keeping records for transport expenses](#)
- [Keeping travel expense records](#)
- [Keeping records for depreciating assets](#)
- [Keeping records for clothing, laundry and dry-cleaning](#)
- [Record keeping for the fixed rate method](#)
- [Record keeping for actual costs method](#)
- [Keeping records for self-education expenses](#)
- [Overtime meal allowance expense records](#)
- [Keeping records for mobile phone, mobile internet and other devices](#)
- [Keeping records for home phone and internet services.](#)

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 guards and security employees:

- **Income and allowances**
- **Deductions for work expenses**

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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.

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