

If you're a nurse, midwife or carer it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

* You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day – eg travelling from your job as a carer to a second job as a musician
 - drive to and from an alternate workplace for the same employer on the same day – eg driving from your usual clinic to another clinic to work for the same employer.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg public holiday shifts.

In limited circumstances **you can claim** the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:

- The tools or equipment were essential for you to perform your employment duties and you didn't carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Phone and internet expenses



- ✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work.
You can only claim the work-related portion of the use of your personal device.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing, eg non-slip nursing shoes or support stockings, that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg black pants and a white shirt.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg wound care course.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg you can't claim the cost of study to enable you to move from being a carer to being a registered nurse.

Other common deductible work-related expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - calculators
 - union and professional association fees
 - agency commissions and agency fees, and annual practising certificate fees
 - technical or professional publications.



If you're a Doctor, specialist or other medical professional, it pays to learn what you can claim at tax time



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*You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between two separate jobs on the same day – eg driving between house calls
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling to different hospitals or medical centres.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg when working on call.

In limited circumstances **you can claim** the cost of trips between home and work, where you were required to carry bulky tools or equipment for work and all of the following conditions were met:

- The tools or equipment were essential for you to perform your employment duties and you didn't carry them merely as a matter of choice.
- The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Clothing expenses



- ✓ You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg a compulsory doctor's uniform – or protective clothing that your employer requires you to wear – eg lab coats or surgical caps.
- ✗ You can't claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg a business suit.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight and don't attend your usual work location, eg travelling to a remote location to work at a clinic, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.
- ✗ You can't claim your travel expenses if you are undertaking private travel and add on a work-related component – eg while on holiday in Cairns, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg continuing professional development to maintain medical registrations.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job – eg you can't claim the cost of study to enable you to move from being a paramedic to a pharmacist.
- ✗ If you undertake study where there are both work and private components – eg a cruise where continuing professional development sessions are offered – you need to apportion the expenses and only claim the work-related part.

Other common deductible work-related expenses



- ✓ Other expenses you can claim a deduction for include:
 - professional indemnity insurance
 - medical journal subscriptions and publications
 - AMA or other medical professional association membership fees
 - the work-related portion of phone expenses
 - medical equipment and insurance for that equipment.



This is a general summary only. For more information, go to ato.gov.au/occupations



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Australian Taxation Office