

If you work for the Australian Defence Force it pays to learn what you can claim at tax time



Car expenses



- ✓ **You can claim** a deduction when you use your own vehicle to travel between different worksites (eg directly between barracks).
- ✗ **You can't claim** a deduction for the cost of:
 - normal trips between home and work. This includes parking fees and tolls when you drive to and from work.
 - using your vehicle for trips of a private nature (eg to the canteen or gym).

You need to keep a record of your work-related car expenses using a logbook or be able to demonstrate a reasonable calculation using the cents per kilometre method.

Home office, phone and internet expenses



- ✓ **You can claim** a percentage of the running costs of your home office, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

If you are required to purchase equipment for your work and it costs more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation).

If you keep a diary of your home office usage, you can calculate your claim quickly using the ATO's home office expenses calculator.

- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

Fitness expenses



- ✓ **You can only claim** the cost of fitness expenses if your job requires you to maintain a fitness well above the ADF general standard (eg if you are a physical training instructor with the Australian Special Forces).
- ✗ **You can't claim** a deduction for the cost of gym fees to maintain your personal fitness.

Self-education and professional development expenses

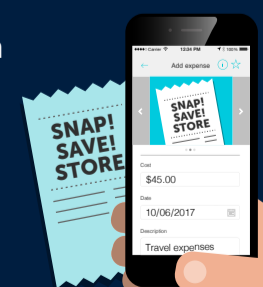


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job or to the next likely promotion as planned by the ADF.
- ✗ **You can't claim** a deduction for self-education expenses if your study or seminar is only related in a general way or is designed to help you get a new job (eg to enable you to move to a job outside of the ADF).

Other common deductible work-related expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the cost of:
 - technical or professional publications
 - compulsory mess subscriptions
 - union and professional association fees.
- ✗ **You can't claim** a deduction for the cost of:
 - attending social functions, even though these may be compulsory
 - haircuts, grooming, weight loss programs or supplies, even though the ADF has specific regulations.



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.

*Use the ATO app 'myDeductions' tool to keep track of your expenses.

For more information, go to ato.gov.au/occupations



Australian Government
Australian Taxation Office