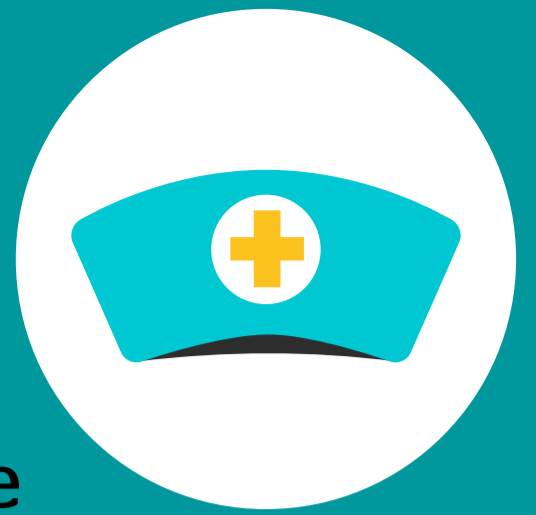


If you're a nurse, midwife or carer

it pays to learn what you can claim at tax time



Car expenses



- ✓ **You can claim** a deduction when you are:
 - driving between separate workplaces (eg a second job)
 - driving to and from an alternate workplace for the same employer (eg attending a meeting at a different location)
 - transporting bulky equipment provided you meet the following criteria:
 - > your employer required you to transport the equipment to work
 - > it was essential to earning your income
 - > there was no secure area to store the equipment at work
 - > it was bulky (around 20kg) and cumbersome to transport.

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.

- ✗ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace or you are on call or have to work outside normal business hours (eg shift work). This includes parking fees and tolls when you drive to and from work.

If you salary sacrifice your car this means your employer is covering the costs and you cannot claim a deduction.

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 (eg black pants and a white shirt).

Self-education and professional development 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 cost of:
 - calculators
 - agency commissions and agency fees, and annual practising certificate fees
 - technical or professional publications.



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



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