

If you're a media professional it pays to learn what you can claim



P: 08 9400 8400 E: reception@focusaccountants.com.au

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

Tools and equipment



- ✓ **You can claim** a deduction for the cost of tools and equipment you use for work, such as video camera and editing tools. If you use the tools and equipment for work-related purposes as well as private purposes you can only claim a deduction for your work-related use of the tools and equipment.

If a tool or item of work equipment cost:

- more than \$300 – you can claim a deduction for the cost over a number of years (decline in value)
- \$300 or less – you can claim an immediate deduction for the whole cost.
- ✗ **You can't claim** a deduction if the tools and equipment are supplied by your employer or another person.
- ✓ **You can claim** a deduction for the cost of repairing tools and equipment that you use for work. If the tools or equipment were also used for private purposes, **you can't claim** a deduction for that part of the repair cost that relates to your private use of the tools and the equipment.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example, travelling interstate to conduct an interview. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.

Receiving a travel allowance from your employer doesn't mean you can automatically claim 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 employment income.

Other expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - union and professional association fees
 - technical or professional publications and newspapers
 - pay TV access payments if you can show that you are required to access pay TV as part of your work – but limited to the content that is specific to earning your employment income.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

Car expenses



- ✓ **You can claim** a deduction for the cost of using your car when you drive:
 - between separate jobs on the same day (eg from your job with a newspaper to your second job as a TV presenter)
 - to and from an alternate workplace for the same employer on the same day (eg between two TV studios).
- ✗ **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 – for example, weekend or early morning shifts.
- ✗ **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.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

Clothing expenses and laundry



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, such as your work shirt with the company logo on it. You can also claim a deduction for protective clothing that your employer wants you to wear, such as a high vis vest.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work (eg standard jeans or a business suit), even if you only wear it to work and even if your employer tells you to wear it.

Meals



- ✓ **You can claim** a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement to undertake the overtime.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Home office expenses



- ✓ **You can claim** the work-related proportion of running costs of your home office if you work from home, including the decline in value of office equipment, work-related phone calls, internet access charges, and electricity for heating, cooling and lighting costs.
- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.