



## Concepts & Results Group

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### Deductions for Factory Workers

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#### Work Related Motor Vehicle Deductions

You can claim the cost of using your car to travel between your home and work if all of the following apply:

- you have to carry bulky tools and equipment you need to use at work,
- it is essential to transport the equipment to and from work and it is not done as a matter of convenience or personal choice,
- there is no secure storage area at your workplace.

You can claim a deduction for the cost of using your car for work related travel if:

- you attend meetings
- you attend seminars and training courses
- you are picking up supplies
- you travel between job sites

See General Deductions for further information

#### Work-related overnight travel expenses

You may be able to claim travel expenses you incurred for meals, accommodation and incidentals while away overnight for work:

- your employer requires you to travel to a worksite for a short period to perform work, and
- you are required to sleep away from home for one or more nights while you are doing that work.

#### Overtime meal expenses

You can claim a deduction for overtime meal expenses provided that:

- you received a genuine overtime meal allowance from your employer that was paid under an industrial law, award or agreement
- you have included the amount of the meal allowance as income at **item 2** on your income tax return, and
- if your claim was more than the reasonable allowance amount, you have written evidence, such as receipts or diary entries, that shows the cost of the meals.

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### **Clothing, Laundry and Dry Cleaning**

Can claim a deduction for the following:

- Compulsory uniforms
- Single items of clothing with employer logo on it.
- Non-compulsory uniform that has been registered with AusIndustry
- Protective clothing
  - Safety coloured vests
  - Steel capped boots
  - Hard hats
  - Protective gloves
  - Heavy duty shirts, overalls, waterproof and fire-resistant clothing
  - Safety glasses and goggles
  - Breathing masks
- Laundry for the above work related uniforms.

### **Work-related self-education expenses**

You can claim a deduction for self-education expenses that have a sufficient connection to your current work activities for example completing:

- Certificate III in process plant operations
- Apprenticeship and traineeship courses

See General Deductions for further information and examples of self-education expenses.

### **General deductions that you can claim**

- Union and professional fees e.g. Australian Manufacturers Workers' Union (AMWU) Textile Clothing and Footwear Union of Australia (TCFUA)
- Tools and equipment that are work specific (if less than \$300 an immediate deduction is allowable. If more than \$300, the item must be depreciated).
  - Tools of trade e.g. hand tools, drills and chisels
  - Work bags
  - Computers and accessories
- First Aid courses if you are a designated first aid person and are required to undertake this course
- Insurance on work related tools and equipment
- Interest on money borrowed to purchase work related equipment
- Work specific licenses (not general motor vehicle licence) e.g. forklift licence
- Repairs to tools, equipment and computers
- Seminars and conferences
- Stationery used for work related activities
- Technical or professional publications that are work related
- Mobile telephone (can claim percentage that is work related)
- Income protection insurance

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