



Concepts & Results Group

Deductions for Journalists

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
- you attend social functions due to being a journalist

See General Deductions for further information.

Work-related travel expenses you can claim

A deduction is allowable for parking fees and tolls (but not fines) if the expenses are incurred while doing work related travel

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.

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
- Laundry for the above work related uniforms.

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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:

- Bachelor's degree in Journalism
- Bachelor's degree in Communications

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

General deductions that you can claim

- Union and professional fees e.g. Media, Entertainment and Arts Alliance (MEAA)
- First Aid Courses if you are a designated first aid person and are required to undertake this course.
- Home office (running costs if home office is used for income producing activities)
- 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).
 - Answering machines and telecommunication equipment
 - Briefcase
 - Calculators and electronic organizers
 - Computers and accessories
 - Professional library
- Interest on money borrowed to purchase work related equipment
- Seminars and conferences that are work related
- Technical or professional publications that are work related including newspapers used in researching a topic as an employee journalist
- Mobile telephone (can claim work related percentage)
- Meals paid for when working overtime (if paid an allowance must be reported at item 2, if reimbursed by employer it can't be claimed.)
- Hiring equipment that is work specific
- Fares for public transport (work related travel)
- Internet (can claim work related percentage)
- Pay TV access if you can show that you are required to access pay TV as part of your work
- Social functions attended due to being a journalist
- Sunglasses, hats and sunscreen
- Income protection insurance

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