



Concepts & Results Group

Deductions for Police Officers

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 stations

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
 - Safety coloured vests
 - Steel capped boots
 - Protective gloves
 - Heavy duty shirts, overalls and fire-resistant clothing
 - Safety glasses and goggles
 - Breathing masks
 - Sun protection clothing
 - Body armour
- 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:

- Certificate III in Police Studies
- Diploma in Justice Studies
- Diploma in Public Safety

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

Police informant expenses

Payments you make to informants are tax deductible where:

- the payments are authorised or permitted under the policies and procedures issued by your employing police service
- you can prove you paid the expense, and
- you were not entitled to claim a reimbursement for this expense from the police service.

You will need to prepare your own documentation (such as a diary) that must show the:

- amount of the expense
- nature of the goods or services
- date the expense was incurred
- date the record was made.

You do not need to report any informant expenses that were reimbursed to you by your employer on your tax return.

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General deductions that you can claim

- Union and professional fees e.g. Police Federation of Australia (PFA)
- Ammunition (can claim for additional ammunition purchased)
- Bulletproof jackets, vests or body armour
- Club membership and club sponsorship fees (e.g local pistol club, can't claim fees for Federal Police Pistol clubs)
- First aid courses
- Fitness expenses if you are required to maintain a high level of fitness
- Home office expenses (can claim running costs if you do work from home as well)
- Interest costs on borrowing money to purchase work related equipment
- Licenses and certificate renewals that are work related
- Overtime meals (if you are paid a meal allowance for this it must be reported at item 2 as well.)
- Police academy training courses
- Police dogs (can claim a deduction for any expenses incurred in maintenance and training)
- Seminars, conferences and training courses
- Stationery used for work related activities
- Sunglasses, hats and sunscreen (if required to work outside)
- Technical or professional publications including police handbooks
- Telephone calls (can claim the percentage that is work related)
- 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)
 - Briefcases
 - Gauntlets
 - Holsters
 - Handgrips
 - Handcuffs
 - Holders
 - Pouches
 - Utility belts
 - Equestrian related equipment
 - Guns and related equipment
 - Professional library
 - Computers and accessories
 - Storage containers for equipment
 - Answering machines, telephones, pagers and other telecommunication equipment
- Repairs on tools, equipment and computers
- Income protection insurance

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