



THE INCOME TAX
PROFESSIONALS



**POLICE
PERSONNEL**

DEDUCTIONS YOU CAN CLAIM

CAR EXPENSES

- ✓ **You can claim** a deduction when you are:
 - ▶ Driving between separate workplaces (eg a second job)
 - ▶ Regularly working at more than one site each day before returning home
 - ▶ Driving to and from an alternate workplace for the same employer (eg travelling to a crime scene).
- ✗ **You can't claim** normal trips between home and work, even if you are called in unexpectedly or have to work outside rostered hours. This includes parking fees and tolls when driving to and from work.

If you claim car expenses, 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.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ As long as the expense relates to your employment, **You can claim** a deduction for the cost of:
 - ▶ Union and professional association fees
 - ▶ Technical or professional publications.
- ✗ **You can't claim** a deduction for the cost of:
 - ▶ Haircuts, grooming, weight loss programs or supplies even though there may be specific regulations
 - ▶ Attending social functions
 - ▶ Fitness expenses except if your role requires a level of fitness well above ordinary police standards, such as special operations.

PHONE AND INTERNET EXPENSES

- ✓ **You can claim** phone & 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.

SELF-EDUCATION AND PROFESSIONAL DEVELOPMENT EXPENSES

- ✓ **You can claim** a deduction for self-education expenses if you are required to pay for a course that relates directly to your current job (eg defensive driving course).
- ✗ **You can't claim** a deduction for self-education expenses if your study or seminar is only related in a general way or is designed to help you get a new job outside of the police force.

CLOTHING EXPENSES

- ✓ **You can claim** a deduction for the cost of mending or cleaning your police uniform.
- ✗ **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.

TO CLAIM A DEDUCTION FOR WORK-RELATED EXPENSES

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 must have a record to prove it.
- ✓ You must have spent the money yourself and weren't reimbursed
- ✓ It must be directly related to earning your income



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