



RETAIL SERVICES

DEDUCTIONS YOU CAN CLAIM

CAR EXPENSES



- ✓ **You can claim** a deduction when you are travelling between separate workplaces (eg a second job or travelling to and from an alternate workplace for the same employer to attend a meeting at a different office).
- ✗ **You can't claim** the cost of normal trips between home and work, even if you are called in unexpectedly or have to work outside your normal hours (eg late night shopping or on the weekend). This includes parking fees and tolls when you drive to and from work.

CLOTHING EXPENSES



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear.
- ✗ **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 (eg black pants and a white shirt or everyday clothing - even if it's sold at the store you work for).

MEALS



- ✓ **You can claim** meal expenses but only if:
 - ▶ you worked overtime
 - ▶ your employer paid you an overtime meal allowance under an industrial law, award or agreement
 - ▶ you spent the money.
- ✗ **You can't claim** a deduction for meals purchased during your normal working hours. You can only claim for the amount you spent on the overtime meal.

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 your course relates directly to your current job (eg a customer service course).
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job (eg a health and wellbeing course).

PROFESSIONAL PUBLICATION



- ✓ **You can claim** a deduction for the cost of journals and magazines that are directly connected to your employment as a shop assistant (eg a computer shop assistant could claim the cost of a computer magazine).

PERSONAL GROOMING



- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer tells you to use them and you work in a store that sells them - they are personal expenses.

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

