



Police - income and work-related deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Police---income-and-work-related-deductions/>
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Police – income and work-related deductions

If you earn your income as a police officer, this information will help you to work out what:

- income and allowances to report
- you can and can't claim as a work-related deduction
- records you need to keep.

Find out about police officers:

- [Income – salary and allowances](#)
- [Deductions](#)
- [Record keeping](#)

Income – salary and allowances

Your employer will provide either an income statement or a payment summary that shows all your salary, wages and allowances for the financial year.

Include all of the income you received during the financial year in your tax return, regardless of when you earned it, including:

- [salary and wages](#)
- [allowances](#)

Don't include [reimbursements](#).

Salary and wages

You must include your salary and wages as income in your tax return. Include any bonuses.

See also:

- [Employment income](#)

Allowances

Include all allowances shown on your payment summary or income statement as income in your tax return.

You may receive an allowance to:

- compensate you for an aspect of your work, for example, carrying unpleasant or dangerous goods
- help you to pay for certain expenses such as meals when you're travelling.

If your employer pays you:

- an amount based on an estimate of what you might spend, such as paying cents per kilometre if you use your car for work, then it's an allowance
- for the actual amount of the expense (either before or after you incur the expense), such as paying for the petrol you use if you use your car for work, it's a reimbursement.

Allowances on your payment summary or income statement

You may receive allowances:

- for work that may be unpleasant, special or dangerous
- in recognition of holding special skills, such as first-aid certification
- to compensate for industry peculiarities, such as for weekend or holiday expenses.

These payments don't cover you for expenses you might incur.

Include these allowances as income. If you receive an allowance from your employer, you aren't always entitled to a deduction – it depends on the situation. See [Deductions](#).

Allowances not shown on your payment summary or income statement

Your employer may not include some allowances on your payment summary or income statement. This can apply to travel allowances and overtime meal allowances paid under an industrial law, award or agreement. You can see these allowances on your pay slips.

If the allowance isn't on your payment summary or income statement, and you:

- spent the whole amount on deductible expenses
 - don't include it as income in your tax return
 - you can't claim any deductions for these expenses
- spent more than your allowance
 - include the allowance as income in your tax return

- claim a deduction for your expense, if you're eligible. See [Deductions](#).

See also:

- [Allowances and other income](#)
- [Employment income](#)

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you have incurred them), the payment is a reimbursement. We don't consider a reimbursement to be an allowance.

If you're reimbursed for expenses you incur:

- don't include the reimbursement as income in your tax return
- you can't claim a deduction for them.

Find out about Police officers:

- [Deductions](#)
- [Record keeping](#)

Deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Police---income-and-work-related-deductions/?page=2>
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You may be able to claim deductions for your work-related expenses. Work-related expenses are expenses you incur on items used to earn your income as a police officer.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

If the expense was for both work and private purposes, you can only claim a deduction for the work-related portion.

You can use the ATO app's [myDeductions](#) tool to help keep track of your work-related expenses. It's an easy way to capture information on-the-go and makes tax time quicker by uploading your deductions to your tax return.

For a summary of common deductions for Police officers, see [Police officer deductions \(PDF, 251KB\)](#)  .

Or, for a detailed list to help you work out if your expense is deductible, and how much you can claim, see:

- A–F
 - [Bulletproof jackets and vests or body armour](#)
 - [Car expenses](#)
 - [Child care](#)
 - [Clothing expenses \(including footwear\)](#)
 - [Club membership fees and club sponsorship fees](#)
 - [Entertainment expenses and social functions](#)
 - [Fines](#)
 - [First aid courses](#)

- G–O
 - [Gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts and other equipment](#)
 - [Glasses, contact lenses and anti-glare glasses](#)
 - [Grooming](#)
 - [Informant expenses](#)
 - [Laundry and maintenance](#)
 - [Licences and certificates](#)
 - [Meal and snack expenses](#)
 - [Newspapers and magazines](#)
 - [Overtime meal expenses](#)

- P–S
 - [Phone and internet expenses](#)
 - [Physical training and fitness expenses](#)
 - [Police dogs](#)
 - [Repairs to tools and equipment](#)
 - [Self-education expenses](#)
 - [Seminars, conferences and training courses](#)
 - [Sunglasses, sunhats and sunscreens](#)

- T–W
 - [Technical or professional publications](#)
 - [Tools and equipment](#)
 - [Travel expenses](#)
 - [Union and professional association fees](#)
 - [Working from home](#)

Common expenses A–F

Details on claiming common police officer expenses for:

- [Bulletproof jackets and vests or body armour](#)
- [Car expenses](#)
- [Child care](#)
- [Clothing expenses \(including footwear\)](#)
- [Club membership fees and club sponsorship fees](#)
- [Entertainment expenses and social functions](#)
- [Fines](#)
- [First aid courses](#)

Bulletproof jackets and vests or body armour

These items are normally supplied and replaced by the police department. You can claim a deduction for the cost of additional or more sophisticated equipment used for work-related activities.

Car expenses

You can't claim a deduction for the normal trips between your home and work. These are private expenses even if you live a long way from your usual workplace or have to work outside normal business hours.

The limited exception to this is if you must carry bulky tools or equipment between home and work. Then, you can claim a deduction only if:

- your employer requires you to transport the tools or equipment for work, that is you don't carry them as a matter of personal choice or convenience
- the tools or equipment are essential to earning your income
- there's no secure area for storing them at your workplace
- the equipment is bulky – meaning it's heavy and/or cumbersome.

You can claim a deduction for the cost of using your car when you're travelling for work. For example, when you:

- drive between separate jobs on the same day – for example, travelling to a separate job
- drive to and from an alternate workplace for the same employer on the same day – for example, when you travel to the scene of a crime or to attend a conference at police headquarters before going to work at your normal station.

The [Work-related car expenses calculator](#) helps calculate the amount you can claim as a deduction for car expenses.

You must keep records of your car use. If you drive a car you can choose between the cents per kilometre method or the logbook method to calculate your deduction. If you use the logbook method, you need to keep a logbook to help you determine the percentage of work-related use of your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres. You must be able to show that the kilometres travelled were work-related.

If you own a motorcycle, or a vehicle with a carrying capacity of one tonne or more, or nine passengers or more you can deduct your actual expenses.

Example: using own car for work-related purpose

Jose must undertake his bi-annual weapons training. To do this, he must collect his weapon from the police station, travel to the range and then return the weapon to the police station. A fleet car isn't available, so Jose uses his own vehicle to attend the training.

Jose can claim a deduction for the car expenses he incurs in attending the training.

Example: travel between two places of employment

Helen is a constable stationed in a suburban police station and has approved secondary employment. On Friday nights, she travels directly from the police station to her other employment.

Helen can claim a deduction for the car expenses she incurs travelling between the police station and her other workplace.

Example: reimbursement for using own vehicle

Ian must attend training at the academy. A fleet vehicle isn't available so he uses his own vehicle and is reimbursed.

Ian can claim a deduction as he's travelling to a different workplace. Ian must report the reimbursement as assessable income on his tax return.

Example: incidental or private travel

Raj needs to do some personal shopping. He notices there are some documents he could drop into the courthouse, which is on the way to the shops. Raj drops the documents off on his way through.

Raj can't claim a deduction for the car expenses as the trip was for private purposes and dropping off the documents was incidental.

Example: own car use

Sean must attend a meeting in the city. A police fleet vehicle is available but Sean chooses to use his own car for personal convenience.

Sean can't claim a deduction because he has chosen to use his own car for personal convenience.

See also:

- [Car expenses](#)
- [Travel between home and work and between workplaces](#)

Child care

You can't claim a deduction for child care that you pay for when you're working. It's a private expense.

Clothing expenses (including footwear)

You can claim a deduction for the cost you incur when you buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's:

- protective
- occupation specific (and not a conventional, everyday piece of clothing)
- a uniform.

To claim a deduction for the cost of a uniform it must be unique, distinctive and compulsory to wear. Clothing in a specific colour or brand isn't enough to classify clothing as a uniform. For example, a shirt with the corporate logo on it that you must wear when you work is a uniform, so you can get a deduction for buying it.

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. You can't claim for:

- heavy duty conventional clothing such as jeans, drill shirts and trousers
- running shoes or casual shoes.

These are private expenses.

However, if you're working as an undercover police officer, you may be able to claim a deduction for the cost of conventional clothing you wore during the specific operation. The clothing must be directly related to your income-earning activities as a police officer, for example, clothing worn to pose as a criminal.

Example: compulsory uniform

George is a student police officer in New South Wales. He is required to purchase and wear physical training clothing (such as, tracksuit, shorts, T-shirts) which is of a specific colour scheme with a distinctive police logo and design. These items form part of the compulsory uniform worn by student

police officers and a deduction is allowable for their purchase and maintenance costs.

See also:

- Police officers' [Laundry and maintenance](#)
- [Clothing, laundry and dry-cleaning expenses](#)

Club membership fees and club sponsorship fees

You can't claim a deduction for club membership fees, except for Federal Police pistol clubs.

Entertainment expenses and social functions

You can't claim a deduction for the cost of any entertainment. This includes the cost of business lunches and attendance at sporting events, gala or social nights, concerts or other similar types of functions or events. This applies even if you discuss business matters at the occasion.

You can't claim a deduction for costs incurred in attending compulsory or non-compulsory functions. This includes functions such as dinners, dances and cocktail parties. These expenses are considered to be private and not sufficiently related to the production of income. The cost of travelling to and from functions is also not deductible.

Example: entertainment costs

Rachael attends a social breakfast organised by the Police Union. These breakfasts are held every other month to encourage police officers within the region to meet socially with colleagues. Rachael isn't entitled to a deduction for the cost of attending the breakfast.

Fines

You can't claim a deduction for any fines you get when you work. Fines may include, parking fines and speeding fines.

First aid courses

You can claim a deduction for the cost of first aid training courses if you, as a designated first aid person, are required to undertake first aid training to assist in emergency work situations.

For more police officer expenses, see:

- common expenses [G–O](#)

- common expenses [P–S](#)
- common expenses [T–W](#)

Common expenses G–O

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Details on claiming common police officer expenses for:

- [Gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts and other equipment](#)
- [Glasses, contact lenses and anti-glare glasses](#)
- [Grooming](#)
- [Informant expenses](#)
- [Laundry and maintenance](#)
- [Licences and certificates](#)
- [Meal and snack expenses](#)
- [Newspapers and magazines](#)
- [Overtime meal expenses](#)

Gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts and other equipment

These items are normally supplied and replaced by the police department. You can claim a deduction for the cost of additional or more sophisticated equipment used for work-related activities.

Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses. These are private expenses.

See also:

- [Glasses and contact lenses](#)

Grooming

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products. These are private expenses.

Informant expenses

Police informant expenses are out-of-pocket expenses you pay to another person for information they provide about specific police matters you're involved in.

You may make a payment to an informant in the form of:

- cash
- goods, such as cigarettes or a snack including sandwiches, orange juice or a cup of tea or coffee.

Claiming a deduction for police informant expenses

Payments you make to informants are tax deductible if:

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

Proving you paid a police informant expense

You'll need to prepare your own documentation (such as a diary) to show the:

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

Reporting a police informant reimbursement

You don't need to report any informant expenses on your tax return that were reimbursed to you by your employer.

Laundry and maintenance

You can claim a deduction for the cost of washing, drying and ironing deductible clothing. This also includes laundromat and dry cleaning expenses.

See also:

- Police officers' [Clothing expenses \(including footwear\)](#)
- [Clothing, laundry and dry-cleaning expenses](#)

Licences and certificates

You can't claim a deduction for a driver licence. This is a private expense, even if you must have it as a condition of employment.

You can claim a deduction for any renewal fees for licences and certificates that relate to your work. You can't claim the cost of getting your initial licence or certificate.

Meal and snack expenses

You can't claim a deduction for the cost of food, drink or snacks you consume in the course of a normal working day, even if you receive a meal allowance. These are private expenses.

You can't claim your meals or expenses incidental to your travel if you weren't required to travel for work, even if you received a travel allowance. For example, you can't claim a deduction for food and drink for mandatory long rest breaks.

You can't claim more than one meal of each type in a 24-hour period, even though you may eat your meals at unconventional times. For example, you can't claim for two dinners in one day.

You may be able to claim a deduction for meals when you travel for work – see Police officers' [Travel expenses](#).

You may be able to claim a deduction for meals when you work overtime – see Police officers' [Overtime meal expenses](#).

Newspapers and magazines

You can't claim a deduction for the cost of newspapers and magazines. These are private expenses.

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial award or enterprise agreement.

You can't claim a deduction if your overtime meal allowance is rolled into your salary and wages and not included as a separate allowance on your payment summary or income statement.

You are generally required to get and keep written evidence, such as receipts, when you claim a deduction for overtime meal expenses. However, each year we set a reasonable amount you can claim for overtime meal expenses without written evidence. If you spent and are claiming:

- up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you calculated your claim.

See also:

- [Claiming overtime meal expenses](#)
- [TD 2018/11](#) *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2018-19 income year?*

For more police officer expenses, see:

- common expenses [A-F](#)
- common expenses [P-S](#)

- common expenses [T–W](#)

Common expenses P–S

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Details on claiming common police officer expenses for:

- [Phone and internet expenses](#)
- [Physical training and fitness expenses](#)
- [Police dogs](#)
- [Repairs to tools and equipment](#)
- [Self-education expenses](#)
- [Seminars, conferences and training courses](#)
- [Sunglasses, sunhats and sunscreens](#)

Phone and internet expenses

You can claim the work-related portion of your phone and internet costs if your employer requires you to use your own phone or electronic device.

You need to keep records to show your work use if you claim more than \$50 on phone and internet expenses.

You can't claim a deduction if your employer provides you with a phone for work and pays for the usage, or if your employer reimburses you for the costs.

Example: calculating phone expenses

Sebastian uses his mobile phone for work purposes. He is on a set plan of \$49 a month and rarely exceeds the plan cap.

He receives an itemised account from his phone provider each month that includes details of his individual calls.

At least once a year, Sebastian prints out his account and highlights the work-related calls he made. He makes notes on his account for the first month about who he's calling for work – for example, his manager and his clients.

Out of the 300 calls he has made in a four-week period, Sebastian works out that 240 (80%) of the individual call expenses billed to him are for work and applies that percentage to his cap amount of \$49 a month.

Since Sebastian was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

- $10.6 \text{ months} \times \$49 \times 80\% = \$415.52$

Example: work and private use

Sylvette uses her computer and personal internet account at home to access her work emails and manage her appointments. Sylvette uses her computer and the internet for work and private purposes.

Sylvette's internet use diary showed 40% of her internet time was for work-related activities and 60% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

- $\$1,200 \times 40\% = \480 as work-related internet use.

See also:

- [Claiming mobile phone, internet and home phone expenses](#)

Physical training and fitness expenses

It's recognised that police officers must maintain a standard of general physical fitness. Expenses you incur in maintaining this standard of fitness (fitness courses, gym memberships and other health-related items) are generally private in nature so you can't claim a deduction for these.

Some police officers are required to maintain a very high level of fitness well above the general standard. These members derive their income by performing a range of duties designed to keep them physically and mentally prepared. This may include special emergency squads, diving squads, police academy physical training instructors, and police officers who work regularly with police dogs and train them.

If you can demonstrate that your job requires the maintenance of a very high level of fitness you may be able to claim a deduction. The strenuous physical activity must be an essential and regular element of your duties.

Fitness expenses include gym membership and the cost of travelling directly from work to a fitness activity. You can't claim sports clothing as fitness expenses.

Example: claiming physical training expenses

Alex is a member of the Diving Squad. He is paid to maintain the very highest level of fitness. To maintain his fitness level, Alex's fitness regime includes weight training three times a week at a city gym.

As Alex's weight training is regular and essential to his fitness program, he can claim a deduction for his gym fees and transport costs.

Example: can't claim a deduction for physical training expenses

Jason, a general duty police officer, attends his local gym three times a week in his own time.

However, as Jason isn't required to maintain a level of fitness above the general standard, he can't claim a deduction for any costs incurred in attending the gym.

Police dogs

You can claim a deduction for the costs you incur in maintaining and training police dogs.

You can't claim a deduction if your employer met these costs.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim the work-related portion.

Self-education expenses

You can claim a deduction for self-education expenses if it's directly related to your current employment as a police officer and it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction if the education is only related in a general way and designed to:

- enable you to get employment
- obtain new employment
- open up a new income-earning activity.

Self-education expenses include fees, travel expenses (for example, attending a conference interstate), transport costs, books and equipment. You usually have to reduce your self-education expenses by \$250 – that is, the first \$250 of expenses for self-education aren't deductible.

Example – education not related to current employment

John is considering leaving the police force and would like to go into business for himself. He's doing a part-time course in Business Administration. As the course is not related to his current employment, he can't claim a deduction.

See also:

- [Self-education expenses](#)

Seminars, conferences and training courses

You can claim for the cost of seminars and conferences that relate to your work as a police officer. For example, members of the Tactical Response Group can claim a deduction for the costs of attending special weapons and tactical operations training.

Sunglasses, sunhats and sunscreens

You can claim a deduction for the cost of sunglasses, sunhats and sunscreen lotions if you're required to work in the sun and use these items to protect yourself while at work.

For more police officer expenses, see:

- Common expenses [A–F](#)
- common expenses [G–O](#)
- common expenses [T–W](#)

Common expenses T–W

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Details on claiming common police officer expenses for:

- [Technical or professional publications](#)
- [Tools and equipment](#)
- [Travel expenses](#)
- [Union and professional association fees](#)
- [Working from home](#)

Technical or professional publications

You can claim a deduction for the cost of journals, periodicals and magazines that have content sufficiently connected to your employment as a police officer - for example, police handbooks.

Tools and equipment

You can claim a deduction for tools and equipment if you use them to perform your duties as a police officer.

If a tool or item of equipment cost you \$300 or less, and you use it for work only, you can claim a deduction for the whole cost in the year you purchased it. Otherwise, you can claim a deduction for the cost over the life of the item (that is; depreciation).

If the item is part of a set that together cost more than \$300, you can claim a deduction for the set over the life of the asset.

If you also use the tool or item of equipment for private purposes, you can only claim the work-related portion.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the portion of the year that you owned it.

You can also claim a deduction for the cost of repairs to tools and equipment.

You can't claim a deduction for tools and equipment that are supplied by your employer or another person.

See also:

- [Depreciation and capital allowances tool](#)
- [Depreciation and capital expenses and allowances](#)

Travel expenses

You can claim a deduction for the costs you incur on accommodation, meals and incidentals when you travel for work and sleep away from your home overnight.

You can't claim a deduction for accommodation where you have not incurred any accommodation expenses, because you:

- sleep in accommodation provided by your employer
- are reimbursed for any costs by your employer.

If you spent and are claiming a deduction up to the reasonable amount for meals we have set (on a meal by meal basis), you don't have to get and keep receipts.

Each year, we set a reasonable amount for travel expenses. Generally, you're required to get and keep written evidence, such as receipts, when you claim a deduction for travel expenses. However, if you spent and are claiming:

- a deduction up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

Receiving an allowance from your employer doesn't automatically entitle you to a deduction. In all cases, you need to be able to show:

- you were away overnight
- you spent the money
- the travel was directly related to earning your employment income
- how you calculated your claim.

See also:

- [TD 2018/11](#) *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2018-19 income year?*
- [Other travel expenses](#)

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. If the amount you paid is shown on your payment summary or income statement, you can use it to prove your claim.

See also:

- [Union fees, subscriptions to associations and bargaining agents fees](#)

Working from home

You can claim a deduction for the additional running expenses of an office or a study at home that you use to earn your income working as a police officer.

Running expenses include:

- decline in value of home office equipment
- the cost of repairs to your home office furniture and fittings
- heating, cooling, lighting and cleaning expenses.

You can't claim occupancy expenses, such as rent, rates, mortgage interest and house insurance premiums. In limited circumstances, you may be able to claim a deduction if your home office is considered to be a 'place of business'. If your only income is paid to you as an employee, you aren't considered to be carrying on a business.

Diary records noting the time the home office was used for work are acceptable evidence of a connection between the use of a home office and your work. You will need to keep diary records during a representative four-week period.

The [Home office expenses calculator](#) helps calculate the amount you can claim as a deduction for home office expenses.

See also:

- [Law Administration Practice Statement PS LA 2001/6](#) *Verification approaches for home office running expenses and electronic device expenses*
- [Taxation Ruling TR 93/30](#) *Income tax: deductions for home office expenses*
- [Home office expenses](#)
- [Other deductions](#)

For more police officer expenses, see:

- common expenses [A–F](#)
- common expenses [G–O](#)
- common expenses [P–S](#)

Find out more about police officers:

- [Income – salary and allowances](#)
- [Record keeping](#)

Record keeping

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You need to get and keep records of your expenses for which you want to claim deductions. This is usually a receipt but can be another form of written evidence (such as an invoice).

Records can be electronic (for example, you can take a photo of your receipt, or use an app). The ATO app's [my Deductions](#) tool, can help you to keep track of your work-related expenses. It's an easy way to capture information on-the-go, making tax time quicker by uploading your deductions to your tax return.

Records must show what you purchased, when, where, and how much you spent. They must be in English.

There are a few exceptions to this rule:

- [Small expense receipts](#)
- [Hard to get receipts](#)
- [Overtime meal expense receipts](#)
- [Travel and meal expense receipts](#)

Small expense receipts

You don't have to get and keep a receipt for work-related expenses that are \$10 or less, as long as your total claim for small expenses is \$200 or less.

If you don't get a receipt for small expenses you can still claim a deduction as long as you make a record of the small expenses. For example, you can make a record by writing in your diary.

Your record should show what you purchased, when, where, and how much you spent. It must be in English. You can use this to show how you calculated your deduction if we request this information from you.

Hard to get receipts

If you can't get a receipt for a work-related expense, you can still claim a deduction as long as you make a record. For example, you can make a record by writing in your diary.

Your record should show what you purchased, when, where, and how much you spent. It must be in English. You can use this to show how you calculated your deduction if we request this information from you.

Overtime meal expense receipts

You can claim a deduction for your overtime meal expenses (food and drink) without keeping all your receipts if you:

- undertake overtime
- receive an overtime meal allowance paid under an industrial award
- spent money on meals (food and drink) you consumed during your overtime meal break
- are not claiming more than the reasonable amount we set – see Police officers' [Overtime meal expenses](#).

Even if you aren't required to get and keep receipts for your overtime meal expenses, we may check your tax return and ask you to show how you calculated your claim. If we ask, you'll need to provide documentation showing:

- when you did overtime
- you purchased a meal
- you correctly declared the overtime meal allowance as income in your tax return.

If you don't receive an overtime meal allowance paid under an industrial award, or are claiming a deduction for more than the reasonable amount, you need to get and keep your receipts for your overtime meal expenses.

You claim what you actually spent, not the reasonable amount.

See also:

- [Overtime meals](#)
- [TD 2018/11](#) *Income tax: what are the reasonable travel and overtime meal*

allowance expense amounts for the 2018-19 income year?

Travel and meal expense receipts

You can claim a deduction for your meal expenses (food and drink) without keeping all your receipts if you:

- receive a travel/meal allowance that's expected to cover your meal expenses when travelling (a token amount you receive as a travel allowance isn't accepted as covering such costs)
- are required to travel for work, for example, when you take your mandatory long rest break and sleep away from home overnight
- spent money on meals (food and drink) while travelling for work
- are not claiming more than the reasonable amount – see Police officers' [Travel expenses](#).

Even if you aren't required to get and keep receipts for your meals when travelling for work, we may check your tax return and ask you to show how you calculated your claim. If we ask, you'll need to provide documentation showing:

- when you were travelling for work (including start and finish times)
- you purchased meals and the cost of those meals
- you correctly declared the travel/meal allowance as income in your tax return.

If you travel the same route regularly, and have a regular pattern of expenditure, we'll accept written evidence for a three-month representative period.

If you didn't get a travel or meal allowance, or are claiming more than the reasonable amount per meal when travelling, you need to maintain and keep all of your records including:

- payment summary, income statement or payslips to show the travel allowances you received
- a work diary, or documentation that shows the days you travelled for work, including
 - start and finish times
 - where you travelled
 - when you stopped for meals
- all receipts, invoices or documentation for meals showing the
 - name of the supplier
 - amount you spent
 - nature of the good or service
 - date you spent the money
 - creation date of the receipt or other written evidence
- written evidence, such as a bank statement, to show that you were the one who spent the money.

You claim what you actually spent, not the reasonable amount.

See also:

- [Exceptions for keeping travel expense records](#)
- [TD 2018/11](#) *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2018-19 income year?*
- General information on [Income and deductions](#)

Find out about police officers:

- [Income – salary and allowances](#)
- [Deductions](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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