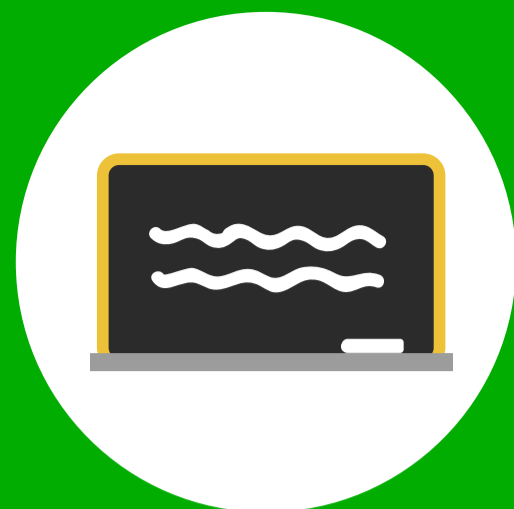


If you're a teacher it pays to learn what you can claim at tax time



Car expenses



- ✓ **You can claim** a deduction when you are:
 - driving between separate workplaces (eg a second job)
 - driving to and from an alternate workplace while you're still on duty (eg transporting students to a sporting venue)
 - transporting bulky equipment provided you meet the following criteria:
 - > your employer required you to transport the equipment to work
 - > it was essential to earning your income
 - > there was no secure area to store the equipment at work
 - > it was bulky (around 20kg) and cumbersome to transport.

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.

- ✗ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace, or if you are on call (eg relief teaching) or have to work outside normal business hours (eg parent-teacher interviews). 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 sports clothing).

To claim a deduction for work-related expenses:

- you must have spent the money yourself and were not reimbursed
- it must be directly related to earning your income
- you must have a record to prove it

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.

Use the ATO app's myDeductions tool to keep track of your expenses throughout the year.

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 course in dealing with special needs children).
- ✗ **You can't claim** a deduction if your study or seminar is only related in a general way or is designed to help you get a new job (eg you can't claim the cost of study to enable you to move from being a teacher's aid to being a teacher).

Home office expenses



- ✓ **You can claim** a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs.

If you are required to purchase equipment for your work and it costs more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation).

If you keep a diary of your home office usage, you can calculate your claim quickly using the home office expenses calculator.

- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

Other common deductible work-related expenses

- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the cost of:
 - phone and internet usage
 - excursions, school trips and camps
 - first aid courses
 - seminars and conferences
 - protective equipment such as sunglasses, sunhats and sunscreens
 - teaching aids
 - technical or professional publications
 - union and professional association fees.
- ✗ **You can't claim** a deduction for the cost of:
 - gifts you purchased for students
 - meeting students' personal expenses – for example, paying for lunch, excursions or school books.

For more information, go to ato.gov.au/occupations



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