



**Australian Government**  
**Australian Taxation Office**

## Building and construction employees - claiming work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/>
- Last modified: 16 Jul 2013
- QC 24373

## Building and construction employees - claiming work-related expenses

### About this guide

This guide will help you as a building and construction employee work out what income you should declare, and what work-related expenses you can claim a tax deduction for.

It is a simple summary of [Taxation Ruling TR 95/22](http://law.ato.gov.au/atolaw/view.htm?DocID=TXR/TR9522/NAT/ATO/00001) <http://law.ato.gov.au/atolaw/view.htm?DocID=TXR/TR9522/NAT/ATO/00001> – *Income tax: employee building workers – allowances, reimbursements, long service payments, redundancy trust payments and work-related deductions*. This ruling provides information on tax deductions specifically for employee building workers.

A building and construction employee includes a:

- building construction project manager or supervisor
- building construction labourer
- construction project manager
- construction site supervisor
- carpenter and joiner, including apprentices and trainees
- shop fitter
- bricklayer
- builder
- concreter.

You may incur work-related expenses relating to:

- a car
- travel
- uniform, occupation specific or protective clothing, laundry and dry-cleaning
- self-education
- other items such as a phone, tools and equipment and overtime meals.

There may be other deductions you can claim that are not included in this publication. See the end of this guide for a list of helpful resources.

**Remember:**

- When you sign your tax return, you are declaring that everything you have told us is true and you can support your claims with written evidence.
- You are responsible for providing proof of your expenses, even if you use a registered tax agent.

## Income

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=2>
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- QC 24373

*Individual tax return instructions* questions **1–12** and *Individual tax return instructions supplement* questions **13–24** deal with income. This section of the guide tells you how to include allowances, reimbursements, reportable fringe benefits and reportable employer superannuation contributions on your tax return.

## Allowances

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=3>
- Last modified: 16 Jul 2013
- QC 24373

If any allowance is shown as a separate amount on your payment summary, include it as income at item **2** on your tax return. You must include the whole amount of any award transport payment you received.

Remember, you cannot automatically claim a deduction just because you received an allowance. Read questions **D1** to **D5** in [Individual tax return instruction](#) to work out if you can claim a deduction.

You cannot claim a deduction against allowances you receive for work that might be considered unpleasant, special or dangerous, for example, wet work, height work, dirty work, follow-the-job or similar allowances.

**Find out more**

- [Allowances and other employment income](#)
- [2 Allowances, earnings, tips, directors fees etc](#)

## Reimbursements

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=4>
- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for expenses you incur if those expenses are reimbursed to you by your employer – you do not include a reimbursement on your tax return.

## Reportable fringe benefits

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=5>
- Last modified: 16 Jul 2013
- QC 24373

Your employer is required to report the total grossed-up amount of certain fringe benefits exceeding \$2,000 (a grossed-up taxable value of \$3,738) provided to you or your relatives on your payment summary.

You do not include this amount in your total income or loss amount and you do not pay income tax or Medicare levy on it. However, the total will be used in determining whether certain surcharges apply to you, whether you can claim certain deductions, and to establish whether you are eligible for certain tax offsets and other government benefits.



### Find out more

- [Reportable fringe benefits and super contributions](#)
- [IT1 Total reportable fringe benefits amounts](#)

## Reportable employer superannuation contributions

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=6>
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- QC 24373

Your employer is required to report the amount of reportable employer superannuation contributions on your payment summary.

If your payment summary shows an amount at 'reportable employer superannuation contributions' and you do not salary sacrifice amounts to superannuation, then you should ask your employer to confirm that the amount of reportable employer superannuation contribution on your payment summary does not include compulsory contributions such as super guarantee or award contributions.

We will not include reportable employer superannuation contributions in your income and you will not pay income tax or Medicare levy on it. However, we use reportable employer superannuation contributions to determine your eligibility for some tax offsets, the government super cocontribution and other government benefits, and whether the Medicare levy surcharge applies to you.



### Find out more

- [Reportable fringe benefits and super contributions](#)
- [IT2 Reportable employer superannuation contributions](#)

## When you can claim a deduction

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=7>
- Last modified: 16 Jul 2013
- QC 24373

In most situations, you can claim deductions for work-related expenses as long as your claim meets the following conditions:

- you incurred the expense in doing your job
- the expense is not private (personal)
- you can show you incurred the expense by producing receipts or other written evidence.



If you are claiming a deduction for an expense that you incurred partly for work and partly for private purposes (such as mobile phone costs), you can only claim that portion of the expense that relates to your work use.



### Watch

For more information about what you can claim and the records you need to keep, view our YouTube video *Get your deductions right*.

## Supporting your claims

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If your total claims add up to more than \$300 (excluding claims for car, meal allowance, award transport payment allowance and travel allowance expenses), you must keep written evidence, such as receipts. Your written evidence must show you have incurred the full amount of your claim, not just the amount over the first \$300.

If the total amount you are claiming is \$300 or less, you do not need to keep receipts but you must be able to show how you worked out your claims.

### Written evidence

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=8>
- Last modified: 16 Jul 2013
- QC 24373

Written evidence can be:

- a document from the supplier of the goods or services, showing the
  - supplier's name
  - amount of the expense
  - nature of the goods or services – if this is not shown, you can write this on the document before you lodge your income tax return
  - date you incurred the expense
  - date of the document

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- a combination of documents containing this information.

If you use a combination of documents, they:

- do not need to show the date of the document
- must contain the date you incurred the expense.

These documents can include:

- bank and other financial institution statements
- credit card statements
- BPAY® reference numbers, also called receipt or transaction numbers
- email receipts
- your *PAYG payment summary – individual non-business*, which may show amounts you can claim, such as your total union fees
- paper or electronic copies of documents – these must be true and clear reproductions of the originals.

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We recommend:

- when you store your written documentary evidence, you photocopy the original (receipts for items such as fuel and oil can fade particularly when exposed to heat and sunlight)
- when you store your records electronically, you make a back-up copy if the original becomes inaccessible or unreadable (for example, where a hard drive is corrupted).

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### Example 1

Tony claims his car expenses through the logbook method, and does not need to keep the receipts for fuel and oil but he does need to keep receipts for repairs and maintenance. He photocopies the thermal paper receipts to protect the information. The receipts contain the required information and are a true and clear reproduction of the original. This copy would be sufficient evidence to support his claims.



You need to keep your written evidence of work-related expenses for five years from the due date for lodging your tax return. If you lodge your return after the due date, the five years start from this later date.

For depreciating assets, you must keep records for a further five years from the date of your last claim for decline in value.

## Work-related travel expenses you can claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=9>
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- QC 24373

Travel expenses that you claim must directly relate to your work as an employee. These expenses may include:

- work-related car expenses
- expenses for motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers
- actual expenses – such as any petrol, oil and repair costs if you travel in a car that is owned or leased by someone else
- public transport – including taxi fares
- bridge and road tolls
- parking fees
- short-term car hire.

Generally, the cost of normal trips between home and work is a private expense for which you cannot claim an income tax deduction. However, as an employee there are certain situations where you may be able to claim deductions for travel between your home and workplace.

## Transporting bulky tools and equipment

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=10>
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- QC 24373



### Watch

For more information about what you can claim and the records you need to keep, view our YouTube video *Transporting bulky tools and equipment*.

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.

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### Example 2

Andre is a concreter. His employer does not supply a secure tools storage area at his workplace so Andre is required to transport his bulky tools and equipment to and from work every day.

Andre is entitled to claim a deduction for the expenses he incurs to transport his tools and equipment between his home and work.

Josie works on a large project where secure storage is available for her tools. As Josie chooses to transport her tools to and from work every day, instead of leaving them in the secure storage provided, she cannot claim a deduction for her transportation costs.

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## Travelling between workplaces

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=11>
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- QC 24373

Work-related daily travel expenses also include the cost of travel:

- directly between two separate workplaces – for example, when you have a second job
- from your normal workplace to an alternative workplace, while you are still on duty, and back to your normal workplace or directly home (see example 4)
- from your home to an alternative workplace, and then to your normal workplace or directly home – for



example, if you travel to a client's premises to work there for the day.



### Find out more

[Taxation Ruling TR 95/34](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9534/NAT/ATO/00001)  [<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9534/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9534/NAT/ATO/00001) – *Income tax: employees carrying out itinerant work – deductions, allowances and reimbursements for transport expenses*

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### Example 4

Jack and Bill are carpenters who are employed to construct roof trusses in their employer's factory and also to install the trusses in houses at a housing estate.

The travel between home and the factory or between home and the housing estate is travel to and from their normal work place. It is private and no deduction is allowable. The cost of travel between the factory and the housing estate is an allowable deduction.

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## Shifting workplaces

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=12>
- Last modified: 16 Jul 2013
- QC 24373

You can claim the cost of travelling between your home and work if you have shifting workplaces – that is, you regularly work at more than one location each day before returning home.

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### Example 5

Ramesh is a shop fitter and is required to travel to several worksites each day to provide quotes to clients and work on various jobs.

Ramesh can claim a deduction for his car expenses between his home and work because he works at several worksites each day.



If you travel to and from a place of education because you are completing a work-related education course, you may be entitled to claim the travel costs as a self-education expense at label D4 Work-related self-education expenses on your tax return.

## Parking expenses and tolls

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=13>
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- QC 24373

A deduction is allowable for parking fees (but not fines) and tolls if the expenses are incurred while you are travelling:

- between two separate places of work
- to a place of education for work-related self-education purposes (if the self-education expenses are deductible)
- in the normal course of duty and the travelling expenses are allowable deductions – for example, travel between home and work when transporting bulky tools and equipment.

Otherwise, the cost of that travel is a private expense and the parking fees and tolls are not claimable.



If your employer has business or associated premises and you park in the vicinity of those premises for more than four hours a day, your parking expenses may not be allowable.

## Work-related daily travel expenses you cannot claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=14>
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- QC 24373

Unless you meet the conditions outlined in [Work-related travel expenses you can claim](#), generally the cost of normal trips between home and work is a private expense you cannot claim a deduction for, even if:

- you work outside normal business hours – for example, working weekends or overtime
- you are on call
- you do minor tasks, such as picking up a timesheet on the way to work or home
- you live a long distance from work
- there is no public transport available so you use a car.



You cannot claim a deduction for the cost of:

- travelling to another workplace for a social function
- any fines you receive, such as speeding or parking infringements.

**Find out more**

[Car and travel expenses](#)

## How to claim your work-related daily travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=15>
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- QC 24373

How you work out your claims and what records you need to keep will depend on whether the motor vehicle you use is considered to be a car and whether you own or lease it.

### Working out if your vehicle is a car

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=16>
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- QC 24373

Your vehicle is considered not to be a car if it is any of the following:

- a vehicle with a carrying capacity of one tonne or more, such as a utility truck or panel van
- a vehicle with a carrying capacity of nine passengers or more, such as a minivan
- a motorcycle.

To determine whether your vehicle has a load carrying capacity of one tonne or more you will need to refer to the manufacturer's handbook for your vehicle. The load carrying capacity of your vehicle is the difference between the gross vehicle mass and the kerb weight.

If your vehicle is not a car, see [Claiming expenses for vehicles other than cars](#).

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### Example 6

Aaron owns a vehicle with a gross vehicle mass of 2,402 kg and a kerb weight of 1,040 kg, therefore the payload or carrying capacity weight of Aaron's vehicle is:

$$2,402 \text{ kg} - 1,040 \text{ kg} = 1,362 \text{ kg}$$

As the vehicle's payload or carrying capacity is greater than 1,000 kg (or one tonne), Aaron's motor vehicle claim must be made at label [D2 Work-related travel expenses](#) on his income tax return. Aaron's claim is limited to the actual expenses incurred to the extent that the expenses are for work purposes.

## Claiming car expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=17>
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- QC 24373

If the motor vehicle you drive is a car, and you are entitled to claim a deduction for your work-related car expenses, there are four methods you can use to work out the amount you can claim.

The four methods are:

- cents per kilometre
- logbook
- 12% of original value
- one-third of actual expenses.



You can claim a deduction for the decline in value (depreciation) of your car up to the value of the luxury car limit if you use either the logbook or the one-third of actual expenses method.

The two methods most commonly used by employees in the building and construction industry are:

- cents per kilometre method
- logbook method.

### Cents per kilometre method

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=18>
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- QC 24373

You can use this method to claim up to a maximum of 5,000 work kilometres even if you have travelled more than 5,000 work kilometres. For example, if you have travelled 5,085 work kilometres, you cannot claim for the extra 85 kilometres.

When working out your deduction using the cents per kilometre method, you do not need receipts or other written evidence but we may ask you how you worked out your estimate of work kilometres. For example, by:

- using a diary of work-related travel
- basing your costs on a regular pattern of travel.

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### Example 7

Rudy travels five kilometres each day while carrying out work-related activities. He worked Monday to Friday for 48 weeks during the income year. It would be reasonable for Rudy to calculate his work kilometres in the following way:

$$5 \text{ (km)} \times 5 \text{ (days)} \times 48 \text{ (weeks)} = 1,200 \text{ work kilometres}$$

### Example 8

Henry works on building sites. From his diary notes of appointments during the income year, he calculates that he has travelled 4,825 kilometres for work-related activities. Although he does not have an established pattern of travel, his diary notes form a reasonable basis for his calculation.

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## Logbook method

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=19>
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- QC 24373

The logbook method provides a way of working out the percentage of your car use that is for work purposes. You can then claim a deduction for this percentage of each car expense you incur.

When using the logbook method, you must keep all of the following:

- A logbook. To work out the percentage of your car use that was for work purposes your logbook must cover a period of 12 continuous weeks and is valid for five years.
- Odometer records. Record your opening and closing odometer readings for each year you use the logbook method.
- Written evidence for all your car expenses. You can use your odometer records to estimate your fuel and oil costs instead of keeping receipts.

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### Example 9

Marco is employed by a large construction company and uses his car for work purposes. He pays for fuel, oil, repairs and maintenance at the local garage. He pays by credit card, EFTPOS, or occasionally cash.

Marco claims his car expenses via the log book method, and so does not need to keep the receipts for fuel and oil (he relies on his odometer records). However, he needs to keep receipts for the repairs and maintenance.



You claim your car expenses at [D1 Work-related car expenses](#) on your income tax return.



### Work it out

Use our [Work related car expenses calculator](#)



### Find out more

- [D1 Work-related car expenses](#)
- [Calculating your deduction](#)

## Motor vehicle provided by your employer or any other person

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=20>
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- QC 24373

You cannot claim a deduction for car expenses if your employer or any other person provides a car for you and you do not pay for any of the running costs.

You cannot claim a deduction for any expenses you incur for the direct operation of a car that your employer provides and that you or your relatives use privately at any time, even if the expenses are work related. Such expenses form part of the valuation of the car for fringe benefits tax purposes.

## Claiming expenses for vehicles other than cars

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=21>
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- QC 24373


If you are eligible to claim your vehicle expenses and your vehicle is a motorcycle or has a carrying capacity of one tonne or more, such as some panel vans and utility trucks, you can only claim your actual expenses.

Your actual expenses include the cost of:

- fuel and oil
- repairs and servicing
- interest on a car loan
- lease payments
- insurance

- registration.

If you use your vehicle for both work and private purposes, you can use a diary to show how much of your expenses relate to each. Remember to keep receipts for your actual expenses – this includes for fuel and oil costs. Bank statements and credit card transaction receipts are not sufficient evidence for fuel and oil purchases, you need to keep your actual receipts.

 You claim these expenses at [D2 Work-related travel expenses](#) on your income tax return.

 **Find out more**

- [D2 Work-related travel expenses](#)
- [Other travel expenses](#)

## Work-related overnight travel expenses you can claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=22>
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- QC 24373

 **Watch**

For information on the rules that you need to check and records you need to keep, watch the YouTube video *Need to claim overnight work-related expenses?*.

You can claim a deduction for the full amount of your travel expenses where:

- 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.

This is the case unless the place at which you stay becomes your temporary residence, that is, you are living away from home for work purposes – see [Overnight travel expenses you cannot claim](#).

Travel expenses include:

- meals
- accommodation
- incidental expenses
- travel costs between home and the worksite, such as
  - vehicle expenses
  - airfares
  - bus fares
  - train fares
  - ferry fares
  - taxi fares.



If you are claiming travel expenses and you received a travel allowance from your employer, you must record the allowance as income at [2 Allowances, earnings, tips, directors fees etc](#) on your tax return.



### Find out more

- [D2 Work-related travel expenses](#)
- [Other travel expenses](#)



## Overnight travel expenses you cannot claim

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=23>
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- QC 24373

You cannot claim a deduction for the travel expenses you incur if:

- your employer reimburses your expenses (this is different to receiving a travel allowance)
- you get a job that results in you having to incur overnight travel expenses because you choose not to relocate
- you live away from your usual home to perform your work.

If you live away from home to perform your work, you may receive a living-away-from-home allowance from your employer. A living-away-from-home allowance is paid to cover your additional accommodation and meal costs when you are temporarily required to live away from your usual place of residence in order to perform your duties of employment.

Your employer is subject to fringe benefits tax on your livingawayfromhome allowance so you cannot claim a deduction for any expenses you incur.

Your employer should not show the allowance on your payment summary. If it appears on your payment summary, check with your employer that it has not been shown by mistake.

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### Example 10

Joe is a project manager. He lives in the city and applied for a job to work on a large construction project near a country town. He is paid an allowance to meet his accommodation and meal costs. As Joe applied for the job in the country town and has chosen not to relocate, he is not entitled to a deduction for his expenses.

Joe's allowance is a living-away-from-home allowance that his employer must pay fringe benefits tax on. The allowance should not be shown on Joe's payment summary.

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## Keeping records of your overnight travel expenses

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=24>
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- QC 24373

## Expenses for which you do not have to keep records

You can claim a deduction for the full amount of your travel expenses without keeping all your records if:

- you received a travel allowance that could reasonably be expected to cover your accommodation, or meals or expenses incidental to the travel (a token amount paid as a travel allowance is not accepted as reasonably covering such costs), and
- your travel expenses were equal to or less than the reasonable allowance amount we set (see below).

However, we may ask you to explain how you worked out the amount you claimed.

If the allowance is not shown on your payment summary and was not more than the reasonable allowance amount, you do not have to show it on your tax return as long as you:

- spent the entire allowance on deductible expenses, and
- are not claiming the deduction.

Otherwise, you must show the allowance on your tax return.



We set the reasonable allowance amount for your circumstances in an annual taxation determination that explains:

- when you do not need evidence of your expenses
- the way in which you can claim expenses.



### Find out more

[Taxation Determination TD 2012/17 <http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001)

### Example 11

Antoni travels from Adelaide to Mt Gambier for a job. He is away from home for five nights. His employer pays him a travel allowance of \$110 per night for accommodation, meals and incidentals. The allowance is not shown on his payment summary.

The travel allowance amount paid to Antoni is less than the reasonable allowance amount and Antoni spends all of the travel allowance on his travel expenses.

Antoni chooses not to include his allowance on his tax return because:

- it is less than the reasonable allowance amount
- it is not shown on his payment summary
- he spends it all to cover his travel expenses.

This means Antoni cannot claim a deduction for his expenses on his tax return.

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## Expenses for which you must keep records

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=25>
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If you are claiming more than the reasonable allowance amount, you must keep records to show the full amount you spent, not just the amount over the limit. These records include:

- a travel diary if your travel is six or more nights in a row – that is, a document that shows the dates, places, times and duration of your activities and travel
- invoices, receipts or other documents showing your travel expense details. If it is too difficult to get a receipt for a meal you purchased – for example, if you purchase a meal from a vending machine – you can keep diary entries as your proof of purchase.

If you do not receive a travel allowance, you must keep all of your records.



If you received a travel allowance that is more than the reasonable allowance amount, you must show the allowance as income at 2 Allowances, earnings, tips, directors fees etc on your tax return.

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## Award transport payments (fares allowance)

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=26>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for expenses covered by award transport payments only if the expenses are for deductible work-related travel.



**Find out more**

[Award transport payments](#)

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## Work-related clothing, laundry and dry-cleaning expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=27>
- Last modified: 16 Jul 2013
- QC 24373

## When you can make a claim

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You may be able to claim a deduction for the costs you incur when you buy, rent, repair or clean your work clothing. Deductible work clothing includes:

- compulsory uniforms and corporate wardrobes
- a single item of distinctive clothing such as a jumper, shirt or tie with the employer's logo if it is compulsory for you to wear it
- a non-compulsory corporate uniform if your employer has registered the design with AusIndustry
- protective clothing.

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

## Compulsory uniforms

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=28>
- Last modified: 16 Jul 2013
- QC 24373

A compulsory uniform is a set of clothing that, worn together, identifies you as an employee of an organisation having a strictly enforced policy that makes it compulsory for you to wear the uniform while at work.

You may be able to claim a deduction for shoes, socks and stockings if they are an essential part of a distinctive compulsory uniform, the characteristics of which (colour, style, type) are specified in your employer's uniform policy. Wearing of the uniform must be consistently enforced. If your employer requires you to wear a distinctive uniform but does not consistently enforce the wearing of the uniform, the design of the uniform must be registered before you can claim a deduction, see [Non-compulsory uniforms or corporate wardrobe](#).

## Single items of compulsory clothing

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=29>
- Last modified: 16 Jul 2013
- QC 24373

You may be able to claim for a single item of distinctive clothing, such as a jumper or tie, if it is compulsory for you to wear it at work. Generally, clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the general public.

## Non-compulsory uniforms or corporate wardrobe

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=30>
- Last modified: 16 Jul 2013
- QC 24373

If your employer requires or encourages you to wear a distinctive uniform or corporate wardrobe but does not consistently enforce the wearing of it, you can claim a deduction for the cost of the clothing only if the design of the clothing is registered. If you wear a non-compulsory uniform or corporate wardrobe, you cannot claim for stockings, socks or shoes as these items cannot be registered as part of a non-compulsory uniform. Your employer can tell you if your non-compulsory uniform or corporate wardrobe is registered.

## Protective clothing

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=31>
- Last modified: 16 Jul 2013
- QC 24373

Protective clothing and footwear protects you from the risk of illness or injury, or prevents damage to your conventional (everyday) clothes, caused by your work or work environment.

Protective clothing may include:

- fire-resistant clothing
- sun-protection clothing
- safety coloured vests
- rubber boots
- items designed to protect the wearer from risk of injury at work, such as
  - steel-capped boots
  - gloves
  - overalls
  - heavy duty shirts and trousers.

Jeans, drill shirts and trousers that are not designed to protect the wearer are not considered to be protective clothing.

For information on protective equipment, see [Protective equipment](#).



Claim your expenses for protective clothing items at [D3 Work-related clothing, laundry and dry-cleaning expenses](#).

## Keeping records of your clothing, laundry and dry-cleaning expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=32>
- Last modified: 16 Jul 2013
- QC 24373

You do not need to keep receipts or other written evidence of your claim if the total amount of your laundry expenses is \$150 or less, or your total claim for work-related expenses is \$300 or less. However, you must be able to show how you worked out your claim.

If your claim for laundry expenses is more than \$150 and your total claim for work-related expenses is more than \$300 (not including car, meal allowance, award transport payment allowance and travel allowance expenses), the records you must keep include:

- receipts, or other written evidence of your expenses
- diary entries you make to record
  - your small expenses (\$10 or less) totalling no more than \$200 for which you do not have a receipt
  - expenses that you cannot get any kind of evidence for regardless of the amount – for example, a diary record of your laundromat costs.



### Work it out

Use our [Work-related uniform expenses calculator](#) .

## Work-related self-education expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=33>
- Last modified: 16 Jul 2013
- QC 24373

## When you can make a claim

You can claim a deduction for self-education expenses that have a sufficient connection to your current work activities. Self-education could include a formal course or attendance at a seminar.

For a course to be sufficiently connected to your current work activities, it must:

- maintain or improve the specific skills or knowledge you need in your current employment, or
- result in, or be likely to result in, an increase in your income from your current employment.

If your self-education satisfies one of these conditions, you can generally claim study-related items such as:

- textbooks
- course fees
- stationery
- internet access
- student union fees
- travel expenses to and from the place of education
- decline in value (depreciation) of equipment you use in your study, such as a computer.

You can only claim the decline in value based on how much you use the equipment for study purposes. For example, if you use your computer half for private purposes and half for study purposes, you can only claim half the decline in value.

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### Example 12

Francesco is an apprentice who travels a long distance to a technical college to undertake his apprenticeship course for two consecutive days each fortnight. He is allowed a deduction for the cost of travel to and from his place of education, overnight accommodation, meals and incidentals.

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If your self-education expenses relate to a course you undertook at a school, college or university, you may have to reduce your allowable self-education expenses by \$250. Whether or not your claim is reduced by \$250 depends on the category of your expenses and does not apply to all self-education expenses.

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### Example 13

Danh incurs self-education expenses totalling \$1,650 in connection with his apprenticeship course at a technical college. Some of Danh's self-education expenses fall under the category that requires Danh to reduce his claim by \$250. Therefore he reduces his claim by \$250 and is allowed a deduction for \$1,400.



#### Work it out

Use our [Self-education expenses calculator](#) .



When claiming your self-education expenses, claim your:

- course costs at [D4 Work-related self-education expenses](#)

- conference and seminar costs connected to work at [D5 Other work-related expenses](#).

## Self-education expenses you cannot claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=34>
- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for your self-education expenses that do not have a sufficient connection to your current employment even though they:

- might be generally related to it
- enable you to get a new job.

### Example 14

David is studying carpentry while working as a timber salesperson. He is offered a new position supervising the assembly of timber frames on an understanding that he will continue his studies. David cannot claim deductions for his study expenses while employed as a salesperson. He can claim deductions for his study expenses while employed as a framing supervisor.

You **cannot** claim a deduction for a pre-vocational course such as a pre-apprenticeship in building construction.

You **cannot** claim a deduction for the initial cost of obtaining your state regulatory body work permits or certificates. These include 'cards' required to work on building sites, occupational health and safety certificates or other regulatory permits.

You **can** claim a deduction for any renewal fees for regulatory permits, certificates, or 'cards' as discussed above.



If your employer pays for the course fees outright, or reimburses you upon your completion of your course, you are not entitled to claim a deduction for your course fees.

## Keeping records of your self-education expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=35>
- Last modified: 16 Jul 2013
- QC 24373



You must keep records and these can be:

- receipts or other written evidence of your expenses, including receipts for depreciating assets you have purchased (for example, a laptop)
- diary entries you make to record
  - how much you used your equipment, home office, telephone and internet access for self-education purposes over a representative four-week period
  - your small expenses (\$10 or less) totalling no more than \$200
  - expenses you cannot get any kind of evidence for, regardless of the amount.



### Find out more

[D4 Work-related self-education expenses](#)

## Overtime meal expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=36>
- Last modified: 16 Jul 2013
- QC 24373

Generally meals, snacks and drinks you buy and consume while on the job are considered to be a private expense for which you cannot claim a deduction.

You can claim a deduction for overtime meal expenses provided that:

- you received a genuine overtime meal allowance from your employer that was paid under an industrial law, award or agreement
- you have included the amount of the meal allowance as income at **item 2** on your income tax return, and
- if your claim was more than the reasonable allowance amount, you have written evidence, such as receipts or diary entries, that shows the cost of the meals.

Any amount for overtime meals that has been included as part of your normal salary or wages (for example, under a workplace agreement) is not considered to be an overtime meal allowance.

You must include the allowance you received on your tax return if you:

- have an overtime meal allowance shown on your payment summary
- are claiming a deduction and the allowance is not shown on your payment summary
- received an allowance in excess of the reasonable allowance amount.



We set the reasonable allowance amount for your circumstances in an annual taxation determination that explains:

- when you do not need evidence of your expenses
- the way in which you can claim your overtime meal expenses.

### Example 15

Derek was employed by ABC carpenters for a major job involving a fit-out of a shopping centre. He was required to work overtime for 10 days. Derek was paid a bona fide overtime meal allowance of \$27.10 for each night he worked overtime equivalent to the 2012-13 income year reasonable rate set by us.

Derek was happy to spend \$14.00 each time on a takeaway meal. At the end of the income year his payment summary showed he received \$271 in allowances which represented the 10 overtime days x \$27.10.

In his tax return, Derek correctly showed the \$271 allowance at item **2 Allowances, earnings, tips, directors fees etc.** At **D5 Other work-related expenses** he claimed deductions of \$14.00 x 10 = \$140. This is the amount he had actually spent on his overtime meals.

The difference of \$131 (\$271 – \$140) will be included as taxable income on Derek's tax assessment.



The receipt of an overtime meal allowance does not automatically entitle you to a deduction. Only the actual amount incurred on work-related overtime meal allowance expenses can be claimed.

You claim overtime meal expenses at D5 Other work-related expenses on your tax return.

If the overtime meal allowance is not shown on your payment summary and was not more than the reasonable allowance amount, you do not have to show it on your tax return as long as you:

- spent the entire allowance on expenses for which you can claim a deduction, and
- are not claiming a deduction for overtime meals.



For the 2012–13 reasonable allowance amounts, see Taxation Determination TD 2012/17  [<http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001) – *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2012–13 income year?* Read this determination together with Taxation Ruling TR 2004/6  [<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001) – *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses.*

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## Keeping records of your overtime meal expenses

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=37>
- Last modified: 16 Jul 2013
- QC 24373

When claiming overtime meals that will require substantiation, you should keep the following records to support your claim:

- receipts, or other written evidence of your expenses
- diary entries you make to record
  - your small expenses (\$10 or less) totalling no more than \$200 for which you do not have a receipt
  - expenses you cannot get any kind of evidence for, regardless of the amount (for example, food from a vending machine)
- evidence of your overtime meal allowance payments, such as
  - payment summaries
  - pay slips
  - a letter from your employer.

## Phone expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=38>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for the cost of work-related phone calls you make, including calls from mobile phones. You can also claim a deduction for your phone rental if you can show you were on call or you had to call your employer or clients regularly while you were away from your workplace. If you also used your phone for private purposes, you can only claim that portion of your phone rental costs and calls that relate to your work-related use of the phone (see [example 16](#)).



If you are reimbursed for part or all of your phone expenses, or provided with a pre-paid SIM card by your employer, you can only claim a deduction for the work-related portion you have not been reimbursed for.

## Keeping records of phone expenses

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=39>
- Last modified: 16 Jul 2013
- QC 24373

You may be able to identify your work-related calls individually on your itemised telephone bill. If you do not receive itemised bills, for instance you use a pre-paid SIM, you can make a reasonable estimate of your call costs based on diary records you have kept over a four-week period, together with your relevant telephone bills.

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### Example 16

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

Daniel receives an itemised bill from his phone provider each month by email, which includes details of the individual calls he has made.

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

Out of the 300 calls he has made in a four-week period, Daniel works out that 30 (10%) of the calls are for work and applies that percentage to his cap amount of \$49 a month. The other two months that Daniel reviews are consistent with this.

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

$$10.6 \text{ months} \times \$49 \times 10\% = \$52$$

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## Union and professional association fees

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=40>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for these fees. If the amount you paid is shown on your payment summary, you can use it to prove your claim. You can claim a deduction for a levy paid in certain circumstances – for example, to protect the interests of members and their jobs.

You cannot claim a deduction for levies or other amounts you paid to assist families of employees suffering financial difficulties as a result of employees being on strike or having been laid off.

## Protective equipment

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=41>
- Last modified: 16 Jul 2013
- QC 24373

You can claim an immediate deduction for personal protective equipment you use on the job that costs \$300 or less. This includes equipment such as:

- safety helmets
- ear muffs
- harnesses
- face masks
- goggles
- safety glasses
- breathing masks.

You cannot claim an immediate deduction for protective equipment costing more than \$300 that you use for more than a year. You can claim a deduction for its decline in value (depreciation).



A deduction is not allowable for the cost of prescription glasses or contact lenses, as the expense relates to a personal medical condition.



#### **Find out more**

[Work related expenses – decline in value](#)

## Sunglasses, sunhats and sunscreens

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=42>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for these items if the nature of your work requires you to work in the sun for all or part of the day and you use these items to protect yourself from the sun while at work.



Sunglasses, sunhats and sunscreens are claimed at [D5 Other work-related expenses](#).

## Tools and equipment

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=43>
- Last modified: 16 Jul 2013
- QC 24373

You can claim an immediate deduction for the full purchase price of each tool or piece of equipment that:

- you use for your work as an employee
- costs you \$300 or less
- was not one of a number of identical or substantially identical tools you started to hold in the income year that cost more than \$300
- was not part of a set of tools that you started to hold in the income year that cost more than \$300 (see **example 17**).

If the tool or piece of equipment costs more than \$300, you cannot claim an immediate deduction for the full purchase price. However, you can claim a deduction for its decline in value (depreciation). Your claim for depreciation applies to the whole amount, not just the amount over \$300.

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### Example 17

Anna needed a new set of 16 high-quality spanners for work. She could not afford the \$330 cost, so she bought them all individually during the 2013 year.

Although they only cost \$22 each, Anna cannot claim an immediate deduction for the spanners because they are part of a set that she bought in the 2013 income year that cost more than \$300. Anna can claim a deduction for the decline in value of the set, which in the end cost \$352.

If in a following year, Anna breaks one of the spanners and has to buy a replacement, she will be able to claim an immediate deduction for the replacement because it won't be part of a set that she bought in that year that cost more than \$300.

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If you use the tool or piece of equipment partly for private purposes, the amount you can claim depends on the amount of time you use the tool or equipment for work purposes. For example, if you own a power tool which you use half for work purposes and half for private purposes, you can only claim half the decline in value.

You can also claim the work-related cost of repairing and insuring your tools and equipment, and any interest charges you incur on money you borrowed to purchase these items.



If you are a new apprentice and you received government funded tools through your employer, you cannot claim a deduction for the costs or decline in value of those tools.



For the effective life of depreciating assets, see [Taxation Ruling TR 2012/2](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20122/NAT/ATO/00001) *Income tax: effective life of depreciating assets (applicable from 1 July 2012).*

### Example 18

Tal purchased a tool set on 5 September for \$1,500. Tal only uses the tools for work purposes.

Tal visits our website and looks up our ruling on the effective life of depreciating assets. The ruling says the effective life of loose tools is five years.

Tal works out the deduction for the decline in value of his tool set using the prime cost method in this way:

$$\text{Asset cost} \times \text{days held}/365 \times \text{work use percentage}/5$$

He has held the tools for 299 days and his work use percentage is 100%.

$$\$1,500 \times 299/365 \times 100/5 = \$246$$

Tal can therefore claim \$246 for the decline in value of his tool set in the first year. Using the same method, Tal will also be able to claim \$300 per year in the following four years and \$54 in the final (sixth) year.



### Work it out

Use our [Decline in value calculator](#)

## Keeping records of your tool and equipment expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=44>
- Last modified: 16 Jul 2013
- QC 24373

The records you must keep may include:

- receipts or other written evidence of your expenses, including receipts for depreciating assets you have purchased
- diary entries you make to record
  - your small expenses (\$10 or less) totalling no more than \$200
  - expenses you cannot obtain any kind of evidence for, regardless of the amount.

## Other expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=45>
- Last modified: 16 Jul 2013
- QC 24373

## Capital allowances

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You can claim a deduction, called a capital allowance, for the decline in value of equipment used for work. If the equipment is also used for private purposes, you cannot claim a deduction for that part of the decline in value.

You cannot claim a deduction if the equipment is supplied by your employer or any other person.

Generally, the amount of your deduction depends on the effective life of the equipment.

### Equipment costing \$300 or less

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=46>
- Last modified: 16 Jul 2013
- QC 24373

If you purchased equipment costing \$300 or less and you use it mainly for work, you can claim an immediate deduction for the work-related portion of the cost.

You cannot claim an immediate deduction if:

- the equipment is part of a set that you buy in the same income year and the total cost of the set is more than \$300 (the set rule), or
- the equipment is one of a number of identical or substantially identical items you buy in an income year and the total cost of the items is more than \$300 (the multiples rule).

### Low-value pool

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=47>
- Last modified: 16 Jul 2013
- QC 24373

There is also an option to pool equipment costing less than \$1,000 and equipment written down to less than \$1,000 under the diminishing value method. A deduction for the decline in value of equipment in such a low-value pool is worked out by a single calculation using set rates.

For more information on claiming a deduction for a low-value pool, see [D6 Low-value pool deduction 2013](#).



Equipment for which you may be able to claim a capital allowance includes:

- answering machines, telephones, facsimile machines, mobile phones, pagers and other telecommunications equipment
- tools and equipment.



### Find out more

[Guide to depreciating assets 2013](#)

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## Child care

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=48>
- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for child care expenses. These are private expenses even if you need to pay for child care to go to work.

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## Fines

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=49>
- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for fines imposed under a law of the Commonwealth, a state, a territory, a foreign country or by a court, for example, a fine you received if you were caught speeding when driving between jobs.

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## First aid courses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=50>
- Last modified: 16 Jul 2013
- QC 24373

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.

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## Glasses and contact lenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=51>
- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for the cost of buying prescription glasses or contact lenses as it is a private expense relating to a personal medical condition. You may be able to claim a deduction for equipment that is used to protect your eyes at work, such as goggles and welding masks. You may claim the cost of protective sunglasses if you are required to work outdoors and as a result are exposed to risk of eye damage from sunlight, see [Sunglasses, sunhats and sunscreens](#).

## Insurance of tools and equipment

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=52>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for the cost of insuring your tools and equipment to the extent that you use them for work.

## Interest costs

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=53>
- Last modified: 16 Jul 2013
- QC 24373

You can claim the cost of interest on money borrowed to purchase work-related equipment. If the equipment was also used for private purposes, you cannot claim a deduction for that part of the interest.

## Licences

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=54>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for the cost of renewing your licences and certificates that relate to your work, but not your drivers licence. You cannot claim the cost of getting your initial licence or certificate.

## Newspapers

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=55>

- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for the cost of newspapers as it is a private expense.

## Removal and relocation

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=56>
- Last modified: 16 Jul 2013
- QC 24373

You cannot claim a deduction for the cost involved in taking up a transfer in an existing employment or taking up new employment with a different employer.

## Seminars, conferences and training courses

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=57>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for the cost of attending seminars, conferences and training courses that are sufficiently connected to your work activities.

## Stationery

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=58>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for the cost of street directories, logbooks, diaries, pens and other stationery to the extent that you use them for work.

## Technical or professional publications

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=59>
- Last modified: 16 Jul 2013
- QC 24373

You can claim a deduction for the cost of journals, periodicals and magazines that have a content sufficiently connected to your employment as a building worker – for example, a building supervisor can claim a deduction for the cost of the magazine.



## Work it out

- [Work-related car expenses calculator](#)
- [Self-education expenses calculator](#)
- [Decline in value calculator](#)
- [Work-related uniform expenses calculator](#)



## Find out more

- [Car and travel expenses](#)
- [D1 Work-related car expenses](#)
- [D2 Work-related travel expenses](#)
- [D3 Work-related clothing, laundry and dry-cleaning expenses](#)
- [D4 Work-related self-education expenses](#)
- [D5 Other work-related expenses](#)
- [Work-related expenses - decline in value](#)
- [Taxation Determination TD 2012/17 <http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001)
- [Taxation Ruling TR 95/22 <http://law.ato.gov.au/atolaw/view.htm?DocID=TXR/TR9522/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?DocID=TXR/TR9522/NAT/ATO/00001)
- [Taxation Ruling TR 95/34 <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9534/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9534/NAT/ATO/00001)
- [Taxation Ruling TR 2004/6 <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001)
- [Taxation Ruling TR 2012/2 <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20122/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20122/NAT/ATO/00001)

## Other services

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Building-and-construction-employees---claiming-work-related-expenses/?page=60>
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If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need

- internet relay users, connect to the NRS on [www.relayservice.com.au](http://www.relayservice.com.au) <<http://www.relayservice.com.au/>> and ask for the ATO number you need.

## Our commitment to you

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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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