



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

## Education professionals - claiming work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/>
- Last modified: 29 Jun 2010
- QC 21517

## Education professionals - claiming work-related expenses

### Making a claim

#### When you can make a claim

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In most situations, you can claim deductions for work-related expenses as long as:

- you incurred the expense in doing your job
- the expense is not private (for example, travel to and from work, and most meals), and
- you can show you incurred the expense by producing receipts or other written evidence, unless an exception applies.

However, there are some instances where you have to meet other conditions, some of which are mentioned below.

#### Claim the correct amount for the year

- You must have incurred the expense in the year you are claiming the deduction, unless the expense relates to the decline in value (depreciation) of tools or equipment you purchased.
- When claiming the decline in value of your tools or equipment, you must have used them or had them available for use in the year you are making the claim.
- You can only claim that part of an expense that relates to your work.



#### **Remember**

- When you complete the declaration on 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.

## Reimbursements and allowances

- If your employer or any other person reimburses you for expenses you have actually incurred, the payment is called a reimbursement. An allowance is not considered to be a reimbursement.
- 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.
- If you claim your motor vehicle expenses from your employer using the cents per kilometre method, the amount you receive is considered to be an allowance.
- Regardless of the amount of an allowance you receive, you can claim only a deduction for the expenses you paid. That is, if you paid \$80 in work-related expenses and you received a \$100 allowance for those expenses, you can still claim only \$80.



If you received a car allowance or an award transport payment from your employer, you must record the amount you received as income at item **2** on your tax return.

## Evidence to support your claims

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

## Work-related daily travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=3>
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## When you can make a claim

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### Transporting bulky tools and equipment

You can claim a deduction for the cost of transporting bulky tools and equipment between home and work if:

- you need to use them at work, and
- there is no secure area for storing them at your workplace.

## Travelling between workplaces

You can claim a deduction for the cost of travelling between workplaces on the same day. This includes travelling between:


- different workplaces for the same employer, or
- separate places of employment.

## Shifting places of employment

You can claim the cost of trips between home and work if you regularly work at many places each day before returning home.

### Example 1

Kim is a tutor and researcher for a university. She travels between her home and work each day, transporting materials she uses in her work that cannot be stored at the university because they have no secure storage area. These materials are contained in three very large and heavy boxes. Due to their bulky nature, Kim can claim a deduction for the costs she incurs when she transports the materials in her car.

 For more information about claiming car expenses, refer to [Work-related car expenses](#).

## Daily 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/Education-professionals---claiming-work-related-expenses/?page=4>
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You cannot claim a deduction for the cost of normal trips between home and work, even if:

- you did minor tasks - for example, picking up the mail on the way to work or home
- there was no public transport near where you worked so you used a car
- you were on call
- you worked outside normal business hours, for example overtime
- you used your own vehicle to travel from home to work to collect a work vehicle.

## Keeping records of your daily travel expenses

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=4>

[occupations/Education-professionals---claiming-work-related-expenses/?page=5](#)

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## Car expenses

The records you need to keep and how you work out your claim will depend on whether the vehicle you use is considered to be a car and whether you own or lease it. Your vehicle is considered not to be a car if it is:

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



If your vehicle is not a car or is a car that you don't own or lease, see [Vehicles other than cars](#).

## Methods of working out your car expenses

The deduction you can claim must be worked out using one of four methods. The records you must keep will depend on:

- the estimated amount of business kilometres you travelled for the income year
- which method you use for claiming car expenses.



For more information about methods of working out deductions for your car expenses, refer to [Work-related car expenses](#).

The following two methods are those most commonly used by education professionals.

### The logbook method

To work out your deduction using the logbook method, you must keep:

- a logbook
- odometer records, and
- receipts and other [written evidence](#) for all your car expenses. You can use your odometer readings to estimate your fuel and oil costs instead of keeping receipts.

### The cents per kilometre method


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 to show how you worked out your

estimate of business kilometres. For example

- by using a diary of work-related travel
  - by basing your costs on a regular pattern of travel
- 
- you can claim only up to the first 5,000 business kilometres you travel.

 You claim these expenses at item **D1 Work related car expenses** on your tax return.

 To help you calculate deductions for your work related car expenses, use our [Work related car expenses calculator](#).

## Vehicles other than cars


- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=6>
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If your vehicle is not a car - for example, a van or ute with a carrying capacity of more than one tonne - you must keep records for all expenses you incurred. Those records may include receipts for:

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

If you use your vehicle for work and private use, you can use a diary to show how much of those expenses related to business and personal use of the vehicle.

 You claim these expenses at item **D2 Work related travel expenses** on your tax return.

 For more information, refer to [Work-related travel expenses](#).

## Other daily travel expenses


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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=7>
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You will need to keep records for other daily travel expenses such as:

- car parking
- bridge and road tolls
- taxi and bus fares.

 You claim these expenses at item **D2 Work related travel expenses** on your tax return.

 For more information, refer to [Work-related travel expenses](#).

## Work-related overnight travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=8>
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## When you can make a claim

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You can claim a deduction for travel expenses you pay where:

- your employer requires you to do your work away from your usual workplace for a short period, and
- it would be unreasonable to expect you to return home each day, which means you must stay away from home while you are doing that work.

Overnight travel expenses include:

- meals, accommodation and incidental expenses
- car, air, bus, train, tram, ferry and taxi fares
- bridge and road tolls
- car parking and car hire fees
- visa application fees, not including the cost of obtaining or renewing a passport.



If you are claiming overnight travel expenses and you received a travel allowance from your employer, you must record the allowance as income at item **2** on your tax return.

## Keeping records of your overnight travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=9>
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## Expenses for which you do not have to keep records

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

- you receive a travel allowance that could reasonably be expected to cover your accommodation, 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 overnight travel expenses were equal to or less than the reasonable allowance amount we set.

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.

We set the reasonable 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 overnight travel expenses.



For the 2009-10 reasonable allowance amount, refer to [Taxation Determination TD 2009/15 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for 2009-10 income year?](http://www.ato.gov.au/atoLaw/view.htm?docid=TXD/TD200915/NAT/ATO/00001) <<http://law.ato.gov.au/atoLaw/view.htm?docid=TXD/TD200915/NAT/ATO/00001>>

For the 2010-11 reasonable allowance amounts, refer to [TD 2010/19 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2010-11 income year?](http://www.ato.gov.au/atoLaw/view.htm?docid=TXD/TD201019/NAT/ATO/00001) <<http://law.ato.gov.au/atoLaw/view.htm?docid=TXD/TD201019/NAT/ATO/00001>> (as at 30 June 2010).

The following tables explain what records you need if you are claiming domestic or overseas travel expenses for accommodation, food, drink or incidentals.

If you did not receive a travel allowance:

	Domestic travel		Overseas travel	
	Written evidence	Travel diary	Written evidence	Travel diary
Travel less than 6 nights in a row	Yes	No	Yes	No
Travel 6 or more nights in a row	Yes	Yes	Yes	Yes

If you received a travel allowance and your claim does not exceed the reasonable amount:

	Domestic travel		Overseas travel	
	Written evidence	Travel diary	Written evidence	Travel diary
Travel less than 6 nights in a row	No	No	No*	No
Travel 6 or more nights in a row	No	No	No*	Yes

\*Regardless of the length of the trip, written evidence is required for overseas accommodation expenses but not for food, drink and incidentals

If you received a travel allowance and your claim exceeds the reasonable allowance amount:

	Domestic travel		Overseas travel	
	Written evidence	Travel diary	Written evidence	Travel diary



Travel less than 6 nights in a row	Yes	No	Yes	No
Travel 6 or more nights in a row	Yes	Yes	Yes	Yes

### Example 2

Melanie is going interstate for training for seven nights. She has received a travel allowance that covers the cost of her meals, accommodation and incidental expenses. Her airfares are paid directly by her employer.

The total deduction Melanie wishes to claim for her travel expenses is more than the reasonable allowance. This means she must keep a travel diary, her receipts and any other written evidence she receives to support her total claim for meals, accommodation and incidental expenses.

### Example 3

Joe works for a university. Joe's employer provides him with an accommodation allowance that covers the costs of his accommodation when he stays away from home. Joe does not receive an allowance for meals or incidental expenses.

The amount Joe claims as a deduction for the accommodation costs he pays is less than the reasonable allowance amount. This means he does not have to keep records of his accommodation expenses. However, he does have to keep records and other written evidence to support any deductions he claims for his meals and incidental expenses.



For more information about claiming travel expenses, refer to [Work-related travel expenses](#).

## Travel diary

A travel diary is a document that shows the dates, places, times and duration of your activities and travel. Each diary entry must show the date you incurred each expense, the name of the supplier and the amount and type of expense.

## Written evidence

Written evidence can be:

- invoices, receipts or other documents showing your travel expense and travel allowance 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
- receipts or other documents (such as diary entries) for air, bus, train, tram and taxi fares, bridge and road tolls, parking and car hire fees.



You must keep written evidence for your overseas accommodation expenses, regardless of the length of the trip.

## Work-related self-education expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=10>
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## 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.

You may be undertaking a course related to your current job in order to obtain a formal qualification from a school, college, university, or other place of education. For the course to sufficiently connect to your current work activities:

- it must maintain or improve the specific skills or knowledge you need in your current work activities, or
- it will result in, or is likely to result in, an increase in your income from your current employment.

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.



When claiming your self-education expenses, claim your:

- course costs at item **D4 - Work related self-education expenses**
- conference and seminar costs at item **D5 - Other work related expenses**.

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 expense by \$250. This reduction doesn't apply to all self-education expenses.



To help you work out your claim, use our [Self-education expenses calculator](#), which will give you an estimate of the deduction you can claim.

## Self-education 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/Education-professionals---claiming-work-related-expenses/?page=11>
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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 4

Brianna, a university lecturer, was having difficulty coping with work due to stress brought about by difficulties with her family situation. She decided to attend a four-week course in stress management to help her deal with the situation. Brianna attended the course after hours and paid for it herself.

Brianna cannot claim a deduction for the cost of the course because it was not designed to maintain or increase the skill or specific knowledge required in her current position. This means the course is not sufficiently connected with her work activities.

## Keeping records of your self-education expenses

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=12>
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You must keep records and these can be:

- 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, or expenses you cannot get any kind of evidence for, regardless of the amount
- a diary you have created to work out how much you used your equipment, home office, phone and internet access for self-education purposes over a representative four-week period.



For more information about self-education expenses, refer to [Work-related self-education expenses](#).

## Home office expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=13>
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## When you can make a claim

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### Running expenses

If you perform some of your work from a home office, you may be eligible to claim a deduction for the costs you incur in running your home office, including:

- the decline in value (depreciation) of home office equipment such as computers and telecommunications equipment. If your equipment costs less than \$300, you can claim a full deduction for the work-related portion
- work-related phone calls (including mobiles) and phone rental if you can show
  - you are on call, or
  - you have to phone your employer or clients regularly while you are away from your workplace
- heating, cooling and lighting
- the costs of repairs to your home office furniture and fittings
- cleaning expenses.



You can claim these expenses at item **D5Other work related expenses** on your tax return.



For more information about claiming home office expenses, refer to Home office expenses in [Other work-related expenses](#).

## Occupancy expenses

Occupancy expenses include rent or mortgage interest, council rates, and house insurance premiums. As an employee, you are generally not able to claim a deduction for occupancy expenses.



To help you work out if you are entitled to claim occupancy expenses, use our [Home office expenses calculator](#).

## Keeping records of your home office expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=14>
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You must keep records and these can be:

- 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, or expenses you cannot get any kind of evidence for, regardless of the amount
- itemised phone accounts on which work-related calls can be identified
- a diary you have created to work out how much you used your equipment, home office and phone for business purposes over a representative four-week period.

## Books, journals and professional library

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=15>
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You can claim these expenses at item **D5Other work related expenses** on your tax return.

## Claiming the cost of publications

You can claim a deduction for the total cost of a publication you purchase (including technical journals and reference books) if:

- you use the publication mainly for work purposes
- the publication is not part of a set you start to hold in that income year where the total set costs more than \$300, and

- the total cost of the item and any other identical or substantially identical items you start to hold in that income year does not exceed \$300.

If you pay for a subscription in advance for more than one year, you must divide the cost equally over the whole subscription period.



For more information, refer to [Work related expenses - publications](#).

## Claiming the decline in value of your professional library

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=16>
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A professional library can include books, tapes, compact discs, records, DVDs and videos, with a reasonably long shelf-life.

You can normally claim the decline in value (depreciation) of your professional library over its effective life if:

- it has content specifically related to your work, and
- the cost of each individual item, or the cost of a set of identical or substantially identical items, is more than \$300.

If you have items that are subject to hard use that shortens their effective life, you may be able to claim a higher rate of depreciation.

Since depreciation is based on the original cost of each item you purchase, any increase in value of those items since you purchased them is not taken into account in your depreciation claim.



You cannot claim depreciation on any item for which you have already claimed a deduction for the full purchase price. For more information, refer to [Work related expenses - decline in value](#).

### Example 5

Marie is employed as an accounting lecturer. She purchased an accounting book to add to her professional library. As the total cost to be added to her professional library is more than \$300, she cannot claim a deduction for the full cost of the book. Instead, she must claim depreciation on the book over the effective life of her professional library.

### Example 6

Paula is a university lecturer. She bought a series of six English literature books in the same income year costing \$65 each. The books are designed so that students move on to the next book only when they have successfully completed the previous book. The books are marketed as a set and are designed to be used together.

Paula cannot claim an outright deduction for the full purchase price of any of these books because:

- each book forms part of a set, which she purchased in the income year
- the total cost of the set was more than \$300.

Instead, she must claim depreciation on the book over the effective life of her professional library.

## Keeping records of your books, journals and professional library

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- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=17>
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You must keep records and these can be:

- 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, or expenses you cannot get any kind of evidence for, regardless of the amount.



For more information, refer to [Work related expenses - publications](#).

## What to read/do next

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Education-professionals---claiming-work-related-expenses/?page=18>
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For information about particular types of work-related expenses, refer to:

- [Claiming deductions](#)
- [Keeping your tax records](#)
- [Work-related car expenses](#)
- [Work-related travel expenses](#)
- [Work-related self-education expenses](#)
- [Work-related expenses - decline in value](#)

- [Work-related expenses - publications](#)
- [Other work-related expenses](#)
- [Work related car expenses calculator](#)
- [Home office expenses calculator](#)
- [Self-education expenses calculator](#)
- Taxation Determination [TD 2011/17 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2011-12 income year?](#) <<http://law.ato.gov.au/atolaw/view.htm?Docid=TXD/TD201117/NAT/ATO/00001>>
- Taxation Determination [TD 2010/19 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2010-11 income year?](#) <<http://law.ato.gov.au/atolaw/view.htm?docid=TXD/TD201019/NAT/ATO/00001>> (as at 30 June 2010)
- Taxation Determination [TD 2009/15 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for 2009-10 income year?](#) <<http://law.ato.gov.au/atolaw/view.htm?docid=TXD/TD200915/NAT/ATO/00001>>

If you need help applying this information to your own situation, phone us on **13 28 61**.

## 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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