



Australian Government  
Australian Taxation Office

## Fitness and sporting industry employees - what expenses can I claim?

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Fitness-and-sporting-industry-employees---what-expenses-can-I-claim/>
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## Fitness and sporting industry employees - claiming work-related expenses

This summary outlines some of the deductions you can and cannot claim as an employee in the fitness and sporting industry.

### Car expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Fitness-and-sporting-industry-employees---what-expenses-can-I-claim-/?page=2>
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You **cannot** claim deductions for your car expenses from home to work even if:

- you travel outside normal business hours
- you are on call
- you did minor work-related tasks on the way to work or home
- you live a long distance from work, or
- there is no public transport available.

You **can** claim deductions for your car expenses for travel directly from one work site to the next.

You **can** claim deductions for your car expenses from home to work if you carry bulky equipment that you are required to use at work, as long as there is no secure area provided to leave them on site.

There are four methods of calculating deductions for your car expenses:

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

You can use the method that gives you the greatest deduction.

## Travel

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Fitness-and-sporting-industry-employees---what-expenses-can-I-claim-/?page=3>
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You **can** claim deductions for the cost of travel to work-related conferences and seminars. You may need to keep a travel diary where your travel is for six or more consecutive nights.

You **cannot** claim deductions for the cost of travel for sporting events you attend as a spectator or as a participant if the event is not sufficiently connected with your income earning activities.

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### Example

An aerobics instructor **cannot** claim deductions for their travel costs to a fun run. They **can** claim deductions for their travel costs to competitions where the prizes won would be part of their income, or where they were coaching students.

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## Clothing

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Fitness-and-sporting-industry-employees---what-expenses-can-I-claim-/?page=4>
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You **cannot** claim a deduction for the cost of conventional clothing.

You **cannot** claim a deduction for general exercise clothing which is considered to be part of 'conventional clothing'. This includes track suits, shorts, tank tops, running shoes, sweat socks, arm bands, head bands, t-shirts and other such items.

You **can** claim the cost of clothing that forms part of a compulsory uniform and is required to be worn while on duty.

You **can** claim expenses for the laundering of compulsory uniforms and protective clothing.

## Self-education expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Fitness-and-sporting-industry-employees---what-expenses-can-I-claim-/?page=5>
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You **can** claim your education expenses at university or TAFE if they relate to your current work and are not reimbursed.

### For example

Dana is studying Bachelor of Health Science while working as a receptionist for a sports clinic. She is offered a new position assisting a sports therapist on an understanding that she will continue her studies. Dana **cannot** claim her study expenses while employed as a receptionist. She **can** claim her study expenses while employed as an assistant sports therapist.

You **cannot** claim a deduction for a pre-vocational course such as a Certificate III in Fitness.

## Other work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Fitness-and-sporting-industry-employees---what-expenses-can-I-claim-/?page=6>
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You **can** claim an immediate deduction for equipment that you use for your work and where the cost does not exceed \$300.

If the equipment cost more than \$300, you can claim a deduction for the decline in value.

The [Guide to depreciating assets](#) can help you with calculating the decline in value. Examples may include training mats, weights and dumbbells and other exercise equipment.

You **cannot** claim any deduction for a personal use item. If you use an item partly during your employment and partly for personal use, you must limit your claim to the work-related portion.

You **can** claim the cost of sun-protective items if your employment requires you to perform your duties outdoors.



### Find out more

General guides:

- [Guide to claiming deductions](#)
- [Keeping your tax records.](#)

More information about specific types of work-related expenses:

- [Work-related car expenses](#)
- [Work-related travel expenses](#)
- [Work-related clothing, laundry and dry-cleaning expenses](#)
- [Work-related self-education expenses](#)
- [Work-related expenses – decline in value](#)
- [Work-related expenses – publications](#)
- [Other work-related expenses.](#)

If you are uncertain about how this information applies to your personal situation, phone us on **13 28 61**.

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