



Australian Government
Australian Taxation Office

Flight attendants - claiming work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/>
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- QC 24416

Flight attendants - claiming work-related expenses



About this guide

This guide will help you work out what work-related expenses you can claim a tax deduction for and the conditions you must meet before you can claim if you are a flight attendant or cabin crew member.



To navigate through this guide, use the table of contents on the right. General topics lead to more detailed information about your particular situation.

Throughout this guide we highlight:

- key information with the  symbol
- pointers to more information and extra steps you may need to take with the  symbol.

For a print friendly version of this guide, click on the print icon on the right.



When you complete the declaration on your income tax return, you are declaring that:

- everything you have told us is true
- 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 to prepare your return.

When you can make a claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=2>
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In most situations you can claim tax 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 you incurred for something you used 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.

Evidence to support your claims

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. The receipts must be in English. However, if the expense was incurred in a foreign country, the receipt can be in a language of that country.

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.



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

Work-related daily travel expenses you can claim

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

[occupations/Flight-attendants---claiming-work-related-expenses/?page=3](#)

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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 that you cannot claim an income tax deduction for. 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 equipment and tools

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 equipment or tools you need to use at work
- it is essential to transport the equipment or tools 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.

Transporting luggage

You cannot claim a deduction for the cost of transporting your luggage to and from the airport as this is a private expense.

Travelling between workplaces

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

- directly between two separate workplaces - for example, when you have a second job (see [example 1](#))
- 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 2](#) and [example 3](#)).
- from your home to an alternative workplace, and then to your normal workplace or directly home.

Example 1 - travelling directly between two separate workplaces

Mia is a flight attendant who has a second job at a supermarket, where she works in the mornings. On most days, Mia travels directly from the supermarket to the airport to start her afternoon shift with ABC Airlines. Mia can claim the cost of her travel from the supermarket to her second job at the airport.

On occasion, Mia finishes work early at the supermarket, and has time to go home and change into her uniform for her shift at ABC Airlines. On these occasions, Mia is not entitled to claim the cost of her travel from the supermarket to home, and from home to the airport, as she has not travelled directly from one job to the other.

Example 2 - travel for training that you can claim

David was recently designated as a first-aid person to assist in emergency work situations. He travels from the airport to attend a first-aid training course while still on duty and then travels directly home.

The cost of the journey from the airport to the first-aid training course and then home is an allowable deduction. David is also allowed a deduction for the cost of the training course if he is not reimbursed for the amount.

Example 3 - travelling from main workplace to alternate workplace

Jo works for ABC Airlines and one day per month is required to travel from her airport office to the city to give management an update of her team's performance. These meetings usually last three hours and then she returns to her office at the airport.

The cost of the round trip from the airport to the city office and back to the airport is work related and the cost of the journey she incurred would be tax deductible. For example, if she used a taxi and was not reimbursed for the fare, the taxi fare she paid for would be tax deductible. If she used her own car, she can claim her car expense by using the cents per kilometre method for the number of kilometres she travelled in this trip.

Example 4 - travel that you cannot claim

Maria works for Quality Airlines and is regularly employed at one workplace some days and at another workplace on other days. In both cases, the workplaces are considered to be the normal workplaces where Maria performs her normal duties. The cost of travel between home and the workplaces is not an allowable deduction.



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 Self-education expenses](#) on your income tax return.



To find out if you are eligible to claim self-education expenses, refer to the [Self-education eligibility tool](#).

How to claim your car expenses

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

- [cents per kilometre method](#)
- [logbook method](#)
- 12% of original value method
- one-third of actual expenses method.



For more information about the four methods of claiming work-related car expenses, refer to [D1 - Work-related car expenses](#).

Refer to the [Work related car expenses calculator](#) to help you calculate your claim.

The following two methods are those most commonly used by airline employees.

Cents per kilometre method

When working out your deduction using the cents per kilometre method, you:

- can only claim up to the first 5,000 work kilometres you travel
- 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.

Example 5 - cents per kilometre method

Maureen travels five kilometres each day while carrying out work-related activities. She worked Monday to Friday for 48 weeks during the 2011 income year. It would be reasonable for Maureen to calculate her work kilometres in the following way:

$5 \text{ (km)} \times 5 \text{ (days)} \times 48 \text{ (weeks)} = 1,200 \text{ work kilometres for the 2011 income year.}$

Logbook method

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 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.

Your logbook must contain the following information:

- when the logbook period starts and ends
- the car's odometer readings at the start and end of the logbook period
- the total number of kilometres you travelled in the car during the logbook period
- the number of kilometres you travelled in the car for each work-related journey - if you made two or more journeys in a row on the same day, you can record them as a single journey
- the percentage of your car use that was for work purposes during the logbook period.

If you work out the percentage you used your car for work purposes using a logbook from an earlier year, you need to keep the logbook for each year you use the logbook method, satisfying the above criteria.



Claims for car expenses are made at [D1 - Work-related car expenses](#) on your income tax return.

Parking fees and tolls

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=5>
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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 purpose (if the self-education expenses are deductible)
- in the normal course of duty and the travelling expenses are allowable deductions.

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.



For more information about what trips you can claim, refer to [Car and travel expenses](#).

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/Flight-attendants---claiming-work-related-expenses/?page=6>
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Unless you meet the conditions outlined in [Work-related daily 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, shift work or overtime
- you are on call
- you do minor tasks such as picking up your airline uniform from the dry-cleaners 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.

The expenses you incur to travel between your home and work are still private expenses where:

- you work partly from your home, and
- your home is not your place of business.

Example 6 - travel between home and work

Jenny works for a regional airline and is required to be on standby. She regularly checks-in with her employer via the internet and mobile phone and occasionally is contacted at home after regular hours for shiftwork or to attend to other matters.

Although Jenny is at home on standby, her travel between home and work is considered private travel and cannot be claimed as a deduction.

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/Flight-attendants---claiming-work-related-expenses/?page=7>
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You can claim a deduction for overnight travel expenses you pay where:

- your employer requires you to do your work away from your usual workplace for a short period
- you are required to sleep away from home for one or more nights while you are doing that work.

Overnight travel expenses may include:

- meals, accommodation and incidental expenses
- car, air, bus, train, tram, ferry and taxi fares
- bridge and road tolls
- car parking
- car hire fees
- visa application fees.



Generally, meals, snacks and drinks you buy and consume whilst on the job are considered to be a private expense that you cannot claim as a deduction.

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

Allowances

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=8>
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A travel allowance is an amount you receive that could reasonably be expected to cover your accommodation, meals and expenses incidental to your work-related travel.

If you receive a **bona-fide** <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001> travel allowance and you do not claim more than the **reasonable allowance** <http://law.ato.gov.au/atolaw/view.htm?Docid=TXD/TD201117/NAT/ATO/00001> amount, you do not need to keep receipts or other written evidence. We set the reasonable allowance amounts for domestic and overseas travel expenses in an annual taxation determination that explains:

- when you do not need evidence of your expenses
- the way that you can claim your overnight travel expenses.

Allowances include the Overseas Daily Travelling Allowance, Australian Daily Travelling Allowance, and Standard Daily Travelling. These allowances in relation to any of your domestic and overseas travel expenses are fully assessable.

If you have expenditure in excess of the allowance you received from your employer, you can claim the full amount as long as:

- it is a deductible expense
- you have recorded the allowance as income at **item 2** on your tax return
- you have written evidence to substantiate the full claim if it exceeds the reasonable allowance amount we set.

If, under your workplace agreement, your travel allowance is folded into your salary and wages, it is not considered to be an allowance. To claim travel expenses against these amounts, they need to be deductible expenses and you must have written evidence to support your claim.

If the travel allowance that has been folded into your salary and wages covers only day travel where you are not required to sleep away from home, you cannot claim a deduction for meal expenses.

Example 7 - allowance shown separately on payment summary

Helen received a \$6,000 allowance from her employer, ABC Airline. Helen found that this allowance was not enough to cover all of her deductible work-related travel expenses. She spent \$6,500 and kept all of her receipts. The \$6,500 is a deductible expense.

At the end of the financial year, ABC Airline gave Helen her payment summary that showed she had \$90,000 in salary and wages and \$6,000 in allowances. When Helen completed her tax return she recorded \$6,000 at **item 2**. She can claim \$6,500 under **item D2** in her tax return because she spent all of her allowance and kept all of her receipts (so she could substantiate the full amount of her claim).

Example 8 - allowance folded into salary and wages

Andrew who works for LMN Airlines received an amount of \$6,200 to cover his overnight travel expenses. He spent the full \$6,200 on deductible travel expenses and kept all of his receipts.

At the end of the financial year, LMN Airlines gave Andrew his payment summary that showed he had \$96,200 in salary and wages. Because LMN Airlines did not report the \$6,200 separately on Andrew's payment summary and the amount was folded-in with his salary and wages, it is not considered to be an allowance. In this case, Andrew has incurred expenses for the full \$6,200 that he received to cover his expenses. Andrew will need to keep all of his receipts to substantiate the expenses so he can claim them on his tax return.

Example 9 - daily travel allowance

Doone works for XYZ Airlines and received a daily travelling allowance of \$4,000 that was folded into his salary and wages. This daily travel allowance covered day trips only, where sleeping away from home was not required.

Because Doone was not working on flights that required him to sleep away from home, the expenses he incurred for meals during the course of his working day are private in nature and are not deductible. If he incurred any other expenses that are deductible, he needs to keep receipts or other written evidence to support his claims.

Keeping records of your overnight travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=9>
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If a travel allowance is not shown on your payment summary and was not more than the reasonable allowance <http://law.ato.gov.au/atolaw/view.htm?Docid=TXD/TD201117/NAT/ATO/00001> amount, you do not have to show it on your tax return as long as both of the following apply:

- you have spent the entire allowance on expenses that you can claim as a deduction
- you are not claiming the deduction on your income tax return.

If you wish to claim meal, accommodation and incidental expenses you incurred while away overnight for work, use the following tables to determine what evidence you need. 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.

You do not have to keep written evidence but we may ask you to explain how you worked out the amount you spent.

If you do not receive a travel allowance:

	Domestic travel		Overseas travel	
	Written evidence	Travel diary	Written evidence	Travel diary
Travel less than six nights in a row	Yes	No	Yes	No
Travel six 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 six nights in a row	No	No	No*	No
Travel six 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.

**Members of international aircrews do not have to keep a travel diary if they limit their claim to the amount of the allowance received.

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 six nights in a row	Yes	No	Yes	No
Travel six or more nights in a row	Yes	Yes	Yes	Yes

Example 10 - keeping records

Wendy works for an international airline. She receives an overseas travel allowance and incurs work-related travel expenses. She claims a deduction in excess of the reasonable meal and incidentals amount that is covered by the allowance.

Wendy must keep records of all her expenses, not just the excess over the reasonable amount. Written evidence must be obtained for overseas accommodation expenses, regardless of whether an overseas travel allowance is received. Wendy must also keep a travel diary when she is away for six or more nights.



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

To find out the reasonable travel and overtime meal allowance amount, refer to [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>>

Travel diary

A travel diary is a document that shows the dates, places, times and duration of your activities and travel.

Written evidence

Written evidence includes:

- 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
- other documents (such as diary entries for small amounts or for when you could not get a receipt) to show your expenditure such as bus, train, tram, taxi fares, parking fees, bridge and road tolls.



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

All receipts and invoices must be in English. However, if the expense was incurred in a foreign country, the receipt can be in a language of that country.

Work-related clothing, laundry and dry-cleaning expenses you can claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=10>
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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 or corporate wardrobes** <<http://law.ato.gov.au/atolaw/view.htm?docid=TXD/TD199962/NAT/ATO/00001>>. This can be a set of clothing or a single item that 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.
- A non-compulsory corporate uniform that your employer has registered with AusIndustry - check with your employer if you are not sure. If you wear a non-compulsory uniform, you cannot claim for stockings, hosiery, socks or shoes as these items cannot be registered as part of a non-compulsory uniform.
- 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.
- **Protective clothing** <<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR200316/nat/ato/00001>> and footwear to protect you from the risk of illness or injury, or to prevent damage to your ordinary clothes, caused by your work or work environment. Items may include fire resistant and sun-protection clothing, safety coloured vests, rubber boots and steel-capped boots.



For compulsory uniforms, there must be a strictly enforced policy making it compulsory to wear the clothing at work. Items may include shoes, hosiery, stockings, socks and jumpers where they are an essential part of a distinctive compulsory uniform and the colour, style and type are specified in your employer's policy.

Example 11 - you can claim a deduction for compulsory uniform

Alix is a flight attendant employed by Airline ABC. Her employer has a strict uniform policy. As part of her compulsory uniform, she wears grey-mist stockings and black leather court shoes. Failure by Alix to comply with the airline uniform directive and orders of dress could result in disciplinary action. Neither the grey-mist stockings nor the black leather court shoes are used by Alix other than when she is in uniform.

A deduction is allowable for the cost of Alix's grey-mist stockings and black leather court shoes worn as an integral part of her compulsory uniform specified in the Airline ABC uniform directive.

Example 12 - you can claim a deduction for a second pair of shoes

Sarah is a flight attendant employed by an international airline. Her employer has supplied each flight attendant with a pair of shoes that meets their strict compulsory uniform policy. Sarah found that she needed another pair of shoes and decided to buy herself a second pair. The shoes that Sarah bought meet all of the conditions of the strict compulsory uniform and were the same as the ones provided by the airline in colour, style and type except they were more comfortable.

A deduction is allowable for the cost of the shoes that Sarah bought for herself because they meet the conditions of the strict compulsory uniform policy and she uses them only for work.

Example 13 - you can claim a deduction for a single item of distinctive clothing

Karen is employed as a flight attendant by a regional airline doing routes from Perth to the mining towns in the Pilbara region of Western Australia. Her employer provides her with a brown shirt with the company's logo and name printed on the shirt. She is required to wear this shirt at all times when she is at work. The shirt is only worn by employees of the company and is not available for purchase by the general public. Her employer expects Karen to be well presented but does not stipulate what colour or style of clothing or footwear must be worn with the shirt.

Karen's stockings, trousers, skirts and shoes are items of ordinary clothing and do not form part of a uniform. Consequently she would not be entitled to a deduction for their cost or maintenance as it is private expenditure.

Karen would be entitled to a deduction for the laundry and maintenance costs of the shirt supplied by the company that has the company name on it and that she must wear when at work.

If this shirt was not supplied and Karen had to purchase the shirt, she would be entitled to a deduction for its cost as well as the maintenance.

Laundry and maintenance

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=11>
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A deduction is allowable for the cost of cleaning and maintaining clothing that falls into one or more of the categories of deductible clothing listed above. This applies whether the clothing is purchased by you or supplied by your employer and includes the cost of washing, drying and ironing your work clothing, such as:

- laundromat expenses
- home laundry expenses
- actual dry cleaning costs.

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/Flight-attendants---claiming-work-related-expenses/?page=12>
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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 you did washing, drying or ironing yourself, you can use a reasonable basis to calculate the amount, such as \$1 per load for work-related clothing, or 50 cents per load if other laundry items were included.

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 that you do not have a receipt for
 - expenses that you cannot get any kind of evidence for regardless of the amount - for example, a diary record of your laundromat costs.



To claim a deduction for the cost of uniforms, report the amount at [D3 Work-related clothing, laundry and dry-cleaning expenses](#) on your income tax return.



To help you work out your claim, use our [Work-related uniform expenses calculator](#).

Clothing, laundry and dry-cleaning you cannot claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=13>
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You cannot claim a deduction for the cost of purchasing or cleaning conventional clothing you wear to work that does not fall into one of the categories above, even if your employer tells you to wear it. This includes:

- clothing you wear for medical reasons, such as support stockings
- conventional clothing that is damaged at work
- everyday footwear such as dress, casual or running shoes
- conventional hair accessories and earrings.

Example 14 - you cannot claim a deduction for ordinary clothing

Burke is a flight attendant employed by Airline XYZ to work in the business class section of the plane. His employer requires him to wear a good quality, dark coloured, tailored business suit, long sleeved single coloured cotton shirt, a tie, black leather shoes and black socks. XYZ considers that Burke should be dressed immaculately at all times as the company's image is of particular importance. In recognition of this requirement, XYZ pays Burke a clothing allowance of \$4,000 per annum. Burke expended the allowance purchasing the clothing and footwear prescribed by XYZ. He only wears the clothing and footwear for work purposes.

A deduction is not allowable for the cost of Burke's clothing because it does not constitute as a:

- compulsory corporate uniform
- non-compulsory corporate uniform registered with AusIndustry.

Other work-related expenses you can claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=14>
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Cash or bar shortages

You can claim a deduction for the cost of making up cash or bar shortages.

Internet and computer

You can claim the work-related proportion of your internet access or internet café expense or the decline in value of your computer, laptop or notebook where you use the internet or computer in the course of carrying out your work-related activities.

Example 15 - diary records for use of computer

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

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

Example 16 - calculating the apportionment of your computer

Michelle uses her computer and personal internet account at home to access and bid for work, check her roster for changes and access company manuals. Michelle uses her computer and the internet:

- 40% for work purposes
- 60% for private purposes.

This means Michelle can claim 40% of the depreciation of her computer and 40% of her internet costs.



A depreciating asset, such as a computer, is an asset that has a limited effective life and can reasonably be expected to decline in value over the time you use it.

If you purchase a computer that cost more than \$300, you can only claim a deduction for its decline in value.



For more information about decline in value, refer to [Work related expenses - decline in value](#).

To help you work out the decline in value of your items, use our [Decline in value calculator](#).

Example 17 - calculating decline in value of a computer

Michelle purchased her computer on 5 September for \$3,000 and has worked out that she uses it 40% for work purposes. Michelle looks up the [effective life of depreciating assets](#) on our website, that says the effective life of a computer is four years. Michelle uses the [prime cost method](#) to work out the decline in value of her computer:

Asset's cost	X	<u>Days held</u> 365	X	<u>100%</u> Effective life	X	Work use percentage
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\$3,000	X	<u>299 (5 Sep - 30 June)</u> 365	X	<u>100%</u> 4 years	X	40%
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So, Michelle claims \$246 for the decline in value of her computer in the first year.

Luggage

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=15>
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A deduction is allowable for decline in value (depreciation) on luggage to the extent of the work-related use of the luggage. This includes:

- travel bags
- overnight bags
- suit packs
- navigation bags
- suitcases
- luggage trolleys.

Example 18 - claiming luggage

Anjelica purchased luggage valued at \$250. She uses the luggage for work purposes only. Since the luggage did not cost more than \$300, Anjelica is entitled to an immediate deduction of \$250.

Phone expenses

You can claim a deduction for the cost of work-related phone calls you make, including calls from mobile phones. You can also claim the work-related proportion of your phone rental if you can show you were on call or were regularly required to phone your employer or clients while away from your workplace.

Work-related calls may be identified from an itemised account. If an itemised account is not provided by the phone company, records (such as diary entries) covering a representative four-week period will be accepted as establishing a pattern of your phone use for the entire year. You can also apply this percentage of work use to your phone rental costs, to apportion the amount of rental costs you can claim.

Example 19 - calculating the apportionment of telephone expenses

Lily uses her mobile phone for work purposes. She is on a set mobile phone plan of \$49 a month and rarely exceeds the plan cap.

Lily receives an itemised account from her phone provider each month by email, that includes details of the individual calls she has made.

At least once a year, and sometimes two or three times, Lily prints out her account and highlights the work-related calls she has made. She makes notes on her account for the first month about who she is calling for work - her employer, parents and so on.

Out of the 200 calls she makes in a four-week period, she works out that 30 calls (15%) are for work and applies that percentage to her cap amount of \$49 a month. The other two months Lily reviews are consistent with this.

Since Lily was only at work for 38 weeks of the year, she calculates her work-related mobile phone expense deduction as follows:

(By only working 38 weeks in the year, this equates to 8.8 months.)

$$8.8 \text{ months} \times \$49 \times 15\% = \$65$$

Rehydrating moisturisers and conditioner

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants>

[occupations/Flight-attendants---claiming-work-related-expenses/?page=16](http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=16)

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For flight attendants, a deduction for rehydrating moisturiser and rehydrating hair conditioner is allowable when used to combat the drying effects on the skin and hair when constantly exposed to harsh working conditions and to meet the employer's strict grooming requirements. For example, drying conditions brought about by constant exposure to the low humidity of the pressurised airline cabin.

Example 20 - claiming for product use

Gabrielle is an international flight attendant and needs to apply rehydrating moisturiser and rehydrating hair conditioner because of the harsh working conditions due to the airline cabin pressure and a requirement from her employer that she be well groomed.

Gabrielle can claim a deduction for the cost of the rehydrating moisturiser and rehydrating hair conditioner because the expense is sufficiently connected to her income-earning activities. If Gabrielle uses the moisturisers and conditioner on the days that she is not flying, she will have to apportion the expense and claim only for the work-related use of the items.

Stationery

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=17>
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You can claim a deduction for the cost of stationery items to the extent that you use them for work, such as:

- street directories
- logbooks
- diaries
- pens
- other stationery.

Sunglasses and sunscreens

You can claim a deduction for the cost of sunglasses and sunscreen lotions 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 - for example, if you work on the tarmac to assist passengers to board the aircraft. You will have to apportion the expenses if you also use the items for private purposes.



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

Union and professional association fees

You can claim a deduction for annual union and professional association 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 paid to assist families of employees suffering financial difficulties as a result of employees being on strike or having been laid off.

Other work-related expenses you cannot claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=18>
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Grooming (cosmetics, skin care, hairdressing)

As a flight attendant, you may be required by your employer to be well groomed and presentable. Even if you are required to wear make-up by the airline, such costs are private in nature and not deductible.

A deduction is not allowable for the cost of items, such as:

- cosmetics
- shaving products
- deodorant
- general hair products
- nail polish
- toiletry bags
- general skin care products
- expenditure on hairdressing.

Product knowledge

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=19>
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You cannot claim a deduction for the cost of acquiring product knowledge, for example on cheese, wine and travel as this is not sufficiently related to your income-earning activities.

Timepieces and watches

You cannot claim a deduction for the cost of buying or maintaining timepieces, even if they are required as part of your uniform, as this is a private expense.

Travel insurance

You cannot claim a deduction for travel insurance as this is a private expense.

What to read or do next

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Flight-attendants---claiming-work-related-expenses/?page=20>
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For more information refer to the following tools and publications:

- [Car and travel expenses](#)
- [D1 - Work-related car expenses](#)
- [Work-related car expenses calculator](#)
- [Work-related travel expenses](#)
- [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>](#)
- [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>](#)
- [Work-related uniform expenses calculator](#)
- [Self-education expenses](#)
- [Self-education eligibility tool](#)
- [D5 - Other work-related expenses](#)
- [Work-related expenses - decline in value](#)
- [Decline in value calculator.](#)

To obtain copies of our publications:

- visit our [online ordering service](#)
- phone our publications and distribution service on **1300 720 092**.

Phone

For more information, phone us on **13 28 61** from Monday to Friday, between 8.00am and 6.00pm. We can offer you a more personal service if you provide your tax file number.

Other services

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

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. ■ -

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