Australian Government
Australian Taxation Office

If you're an apprentice it pays to learn what you can claim

To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.*

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

* You can use the myDeductions tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses

You can't claim the cost of normal trips between home and work, even if you live a long way from your usual workplace or work outside normal business hours.

You can claim the cost of using a car you own when you drive:

- directly between separate jobs on the same day – for example, from your first job as a plumbing apprentice to your second job as a security guard
- to and from an alternate workplace for the same employer on the same day – for example, travelling between depots or work sites.

In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. **You can claim** a deduction for the cost of these trips if all of the following apply:

- the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use along with written evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and that those kilometres were work related.

If you claim work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car – for example, servicing, and insurance costs.

If your vehicle has a carrying capacity of one tonne or more, such as a ute or panel van, you can't use the cents per kilometre method or the logbook method to calculate your claim. You can claim the actual costs you incur for the work-related use of your vehicle.

Clothing and laundry expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

- **You can't claim** the cost to buy, hire, repair or clean conventional clothing you wear for work, even if your employer requires you to wear it and you only wear these items of clothing at work. 'Conventional clothing' is everyday clothing worn by people – for example, drill shorts and shirts worn by tradespeople, or black pants worn by hairdressers.
- **You can claim** the cost to buy, hire, repair or clean clothing if it is:
  - protective – clothing with protective features or functions which you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots or hi-vis clothing
  - a compulsory uniform – clothing your employer strictly and consistently requires you to wear under a workplace agreement or policy, that is distinctive to your organisation.
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Self-education and study expenses

- **You can claim** self-education and study expenses if your course relates directly to your employment as an apprentice and it:
  - maintains or improves the skills and knowledge you need for your current duties
  - results in or is likely to result in an increase in income from your current employment, such as your apprenticeship course.
- **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job. For example, if you're an apprentice carpenter you can't claim the cost of a bookkeeping course.
- **You can't claim** a deduction for the repayments you make on your study or training support loan.
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Tools and equipment expenses

- **You can claim** the cost of tools and equipment you use for work, including repairs and insurance.

  If a tool or equipment costs:
  - more than $300 – you claim a deduction for the cost over a number of years (decline in value)
  - $300 or less (and doesn't form part of a set that costs more than $300) – you can claim an immediate deduction for the whole cost.
- **You can't claim** tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - sunscreen, sunhats and sunglasses where your duties require you to spend prolonged periods working outdoors
  - union and professional association fees
  - phone and internet costs, with records showing your work-related use.
- **You can't claim** a deduction if the cost was met or reimbursed by your employer.
- **You can't claim** private expenses such as music subscriptions, childcare, parking fees, tolls or public transport on trips between home and work, fines, flu shots and other vaccinations even if you're required to have them for work.

This is a general summary only.
For more information, go to ato.gov.au/apprentice or speak to a registered tax professional.

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