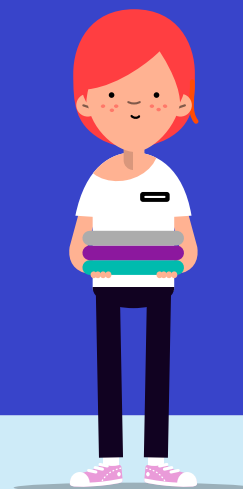




Australian Government
Australian Taxation Office

If you work in **retail** 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 trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or work split shifts – for example, weekend or early morning shifts.
- ✓ **You can claim** the cost of using a car you own when you drive:
 - same day – for example, from your retail job to your second job as a waiter
 - to and from an alternate workplace for the same employer on the same day – for example, between separate retail stores for the same employer.

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 work out 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 be able to show that those kilometres were work related.

If you claim your 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, petrol, servicing, and insurance costs.

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, business attire or clothing sold in the retail store you work.
- ✓ **You can claim** the cost to buy, hire, repair or clean clothing if it is:
 - a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and

consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work

- non-compulsory uniforms that are registered with AusIndustry (check with your employer if you're not sure).

✖ **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 current job – for example, a customer service course.

✖ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job – for example, a health and wellbeing course.

Grooming expenses

✖ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer requires you to use them and you work in a store that sells them.

Meal and snack expenses

✖ **You can't claim** the cost of food, drink or snacks you consume during your normal working hours, even if you receive an allowance. These are private expenses.

✔ If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Other expenses

✔ **You can claim** the work-related part of other expenses that relate to your employment, including:

- union and professional association fees
- personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray, given that your job requires you to be in close proximity with customers.

✖ **You can't claim:**

- costs met or reimbursed by your employer
- phone and internet use where your only work-related use is to communicate with your manager about your work shifts, or to check payslips or payment summaries
- parking at your normal place of work, or public transport, taxi or ride-share expenses from home to work, even if you work split shifts or unusual hours
- flu shots and other vaccinations, even if you're required to have them for work.

✖ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

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

