



Work-related expenses schedule

To claim a work-related expense as a deduction:

- › you must have spent the money yourself and not be reimbursed by your employer,
- › it must directly relate to earning your income
- › you must have a record to prove it.

The following table shows the work-related expenses claimed in your income tax return.



Schedule of supporting documentation

Send us copies of supporting documents for the items listed below. The copies need to be clear and readable; otherwise we may ask you to provide them again. Copies of documents will not be returned to you unless specifically requested.

If you are required to provide a letter from your employer or employers, this can cover multiple items.

If you are unable to provide all of the documents, we may need to seek further information from you.

Expense type	Information and documents required
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D1 Work-related car expenses

For all methods

- A letter from your employer confirming how you are required to use your own car for work purposes, including the name and contact details of the person making the statement.
- If your claim relates to the transport of bulky tools and equipment provide a list of all work items carried, their weight and size. If work items are carried in a bag provide the dimensions and weight of the bag.
- Provide details of the types of secure storage available.

For each car claimed provide:

- Copies of the purchase or lease documents
- Copies of the car registration certificate

Expense type	Information and documents required
<i>cents per kilometre method</i>	<p>For each car claimed provide:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Details of how you worked out the number of kilometres you travelled for work. You should advise the: <ul style="list-style-type: none"> <input type="checkbox"/> purpose of the travel undertaken <input type="checkbox"/> frequency of any work-related travel <input type="checkbox"/> number of kilometres travelled for work-related purposes
<i>logbook method</i>	<p>For each car claimed provide:</p> <ul style="list-style-type: none"> <input type="checkbox"/> A copy of your logbook <input type="checkbox"/> The opening and closing odometer readings for the income year <input type="checkbox"/> The logbook must provide details of the purpose of each journey, odometer reading at the start and end of each journey and total kilometres travelled. <input type="checkbox"/> Explanation of how you calculated the work use percentage <input type="checkbox"/> A list of each item and amount claimed <input type="checkbox"/> Copies of original receipts for all items <input type="checkbox"/> Explanation of how you calculated your fuel and oil expenses (if estimated and no receipts provided). <input type="checkbox"/> The depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) and an explanation of how you calculated the work-related portion for each item. Ensure copies of original purchase receipts or invoices are provided.

D2 Work-related travel expenses

<i>Commissioners reasonable rate for meals incidentals accommodation</i>	<ul style="list-style-type: none"> <input type="checkbox"/> A letter from your employer confirming; <ul style="list-style-type: none"> <input type="checkbox"/> you were required to travel away overnight for work; <input type="checkbox"/> details of any allowances or reimbursements received, including how the allowance or reimbursements were calculated and expenses they covered; <input type="checkbox"/> details of Enterprise agreement or award under which the allowance was paid; <input type="checkbox"/> including the name and contact details of the person making this statement <input type="checkbox"/> An explanation of how the travel was work related <input type="checkbox"/> The number of nights you slept away from home and location <input type="checkbox"/> How you calculated the amount claimed <input type="checkbox"/> Your travel diary (if travel was for 6 nights or more)
<i>Tolls</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of receipts or tolling account statements <input type="checkbox"/> Details of how you worked out the portion of the expense that was related to your work <input type="checkbox"/> A statement confirming that you have not received a rebate for any of the tolls incurred.
<i>Parking</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of receipts <input type="checkbox"/>
<i>Airfares, hotels etc</i>	<ul style="list-style-type: none"> <input type="checkbox"/> A letter from your employer confirming the requirement for you to undertake the travel, including the name and contact details of the person making this statement <input type="checkbox"/> An explanation of how the travel was work related <input type="checkbox"/> Details of any persons that accompanied you and their relationship to you, details of how you worked out the proportion you claimed <input type="checkbox"/> Your travel diary (if travel was for 6 nights or more) <input type="checkbox"/> Details of any private travel, for example a holiday after work-related travel. Explain how you apportioned your claim. <input type="checkbox"/> Copies of receipts

Expense type	Information and documents required
D3 Work-related clothing laundry and dry-cleaning expenses	
<i>Laundry</i>	<input type="checkbox"/> A description of the work-related clothing worn <input type="checkbox"/> Details of how you calculated your claim <input type="checkbox"/> If the laundry claim exceeds \$150, provide receipts
<i>Dry cleaning</i>	<input type="checkbox"/> A description of the work-related clothing worn <input type="checkbox"/> Copies of receipts
<i>Protective clothing</i>	<input type="checkbox"/> A description of the protective clothing and equipment you were required to wear <input type="checkbox"/> Copies of receipts <input type="checkbox"/> A letter from your employer detailing the protective clothing and equipment you were required to use for work purposes, including the name and contact details of the person making the statement
D5 Other work-related expenses	
<i>Mobile and/or home telephone</i>	<input type="checkbox"/> A letter from your employer confirming you were required to use your own mobile and/or home telephone for work purposes and details of any allowances and/or reimbursements paid, including the name and contact details of the person making that statement. <input type="checkbox"/> An explanation of how you calculated your claim <input type="checkbox"/> Evidence of the total cost of the service for the year of income <input type="checkbox"/> One itemised bill with the outgoing private and outgoing work-related calls clearly and distinctly marked and tallied OR <input type="checkbox"/> A diary covering a representative four-week period showing your work-related and private use of the service
<i>Internet</i>	<input type="checkbox"/> A letter from your employer confirming you were required to use your own internet for work purposes, including the name and contact details of the person making the statement. <input type="checkbox"/> An explanation of how you calculated your claim <input type="checkbox"/> Evidence of the total cost of the service for the year of income <input type="checkbox"/> One itemised bill with the outgoing private and outgoing work-related downloads or usage clearly and distinctly marked and tallied OR <input type="checkbox"/> A diary covering a representative four-week period showing your work-related and private use of the service
<i>Union dues</i>	<input type="checkbox"/> Copies of invoices from the union, payslips or bank statements showing the total amount paid in union fees for the income year
<i>Memberships</i>	<input type="checkbox"/> Copies of invoices, payslips or bank statements showing the total amount paid in membership fees for the income year <input type="checkbox"/> Details of why the expense was connected to your work <input type="checkbox"/> If the expense was incurred prior to the relevant income producing activities, an explanation for why it was an allowable deduction (for example, a special licence or clearance you needed to hold before you commenced the work)
<i>Overtime meal expenses</i>	<input type="checkbox"/> A letter from your employer confirming you were paid an overtime meal allowance; the amount paid per occasion and the name of the industrial law, award or agreement under which the allowance was paid, include the name and contact details of the person making the statement. <input type="checkbox"/> Evidence that you incurred overtime meal expenses, if you are claiming more than the reasonable rates <input type="checkbox"/> An explanation of how you calculated your claim, including the number of occasions and amount.

Expense type	Information and documents required
<i>Books and magazines / professional library</i>	<ul style="list-style-type: none"> <input type="checkbox"/> An explanation of how each item relates to your income earning activities as an employee <input type="checkbox"/> Copies of receipts, invoices or other documentation <input type="checkbox"/> Where the expenses are partially private in nature, details of how you worked out the work-related portion of the claim
<i>Home office expenses - running costs</i>	<ul style="list-style-type: none"> <input type="checkbox"/> An explanation of the work performed from your home office. <input type="checkbox"/> A letter from your employer detailing how often you were required to work from home and why, including the name and contact details of the person making the statement. <input type="checkbox"/> Copy of your diary, over a representative four-week period, or other evidence that shows how often you worked out of your home office <input type="checkbox"/> Details of how you calculated your claim
<i>Computer parts, consumables</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of purchase invoices or receipts for all items <input type="checkbox"/> An explanation for how the expenses were connected with gaining or producing your assessable income <input type="checkbox"/> Details of how the work-related portion of your expenses were worked out
<i>Purchase of equipment / Depreciation</i>	<ul style="list-style-type: none"> <input type="checkbox"/> A list of all items included in your claim or the depreciation schedule <input type="checkbox"/> An explanation for how each item relates to your income earning activities as an employee <input type="checkbox"/> Copies of purchase invoices or receipts for all items <input type="checkbox"/> The depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) for each item <input type="checkbox"/> An explanation of how you calculated the work-related portion for each item.
<i>All other expenses</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of invoices or receipts for the expenses <input type="checkbox"/> An explanation for how the expenses were connected to your income producing activities <input type="checkbox"/> Details of how you worked out the work-related portion of the expenses