




Travel agent employees – income and work-related deductions

Travel agent employees guide to income, allowances and claiming deductions for work-related expenses.

Last updated 7 May 2025

For a summary of common expenses, see [Travel agent \(PDF, 450KB\)](#) .

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

Record keeping for work expenses

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Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Amounts you do and don't include

You must include all the income you receive during the income year as an employee in the travel agent industry in your tax return, this includes:

- salary and wages, including cash or bonus payments
- allowances
- compensation and insurance payments – for example, payments made under an income protection insurance policy to replace salary and wages.

Don't include as income any [reimbursements](#) you receive.

Your income statement or a payment summary will show your salary, wages and allowances for the income year.

Example: allowance in your tax return

Dan is an employee travel agent. Each calendar year, Dan's employer offers a bonus of \$5,000 to the agent who books the highest dollar value of trips.

For the calendar year ending 31 December 2024, Dan receives a bonus of \$5,000. The bonus is reported on his income statement for the 2024–25 income year.

Dan must include the \$5,000 bonus as income at **Allowances, earnings, tips, directors fees etc** in his 2024–25 tax return.

Allowances

You must include all **allowances** your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, overtime meal allowance
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, recall allowance
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for [Allowances not on your income statement](#).

Allowances not on your income statement or payment summary

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement or payment summary, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

- include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you have receive.

Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

Allowance types, reason for the allowances and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Recall allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Overtime meal allowance	Yes If you incur deductible expenses
An amount for special skills	Health and safety representative allowance A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction

Mark is a travel agent and is the health and safety representative for his office. Mark's employer pays him an allowance for each week during the year that he holds that position. The training Mark requires to be a health and safety representative is provided by his employer.

At the end of the income year, the allowance is on his income statement.

Mark must include the amount of the allowance in his tax return, but he can't claim a deduction for any expenses against the allowance because he has not incurred any deductible expenses.

The allowance compensates Mark for his special skills and additional duties. It's not to cover any expenses he might incur.

Example: allowance assessable, deduction allowable

Ronaldo is a travel agent. His employer requires him to wear a compulsory uniform which he has to launder and repair when necessary.

Ronaldo's employer pays him a uniform allowance which is on his income statement at the end of the income year. Ronaldo regularly washes his uniform and in winter, he also dry-cleans his jacket.

Ronaldo must declare the uniform allowance as income in his tax return. He can also claim a deduction for cost of laundering and dry cleaning his compulsory uniform.

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a reimbursement.

A reimbursement is not an allowance.

If your employer reimburses you for expenses you incur:

- you don't include the reimbursement as income in your tax return
- you can't claim a deduction for them.

Find out about employee travel agents:


- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

Last updated 7 May 2025

For a summary of common expenses, see [Travel agent \(PDF, 450KB\)](#) .

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money and you weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must have a **record** to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you can only claim a deduction for the work-related use.

You can't claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense of reimburses you for it.

Find out which expenses you can and can't claim as a travel agent employee.

- [Travel agent employee expenses A–G](#)
- [Travel agent employee expenses H–P](#)
- [Travel agent employee expenses R–S](#)
- [Travel agent employee expenses T–W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the **myDeductions** tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the [other languages'](#) homepage.
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Travel agent employee expenses A–G



Details on claiming common employee travel agent expenses.

Travel agent employee expenses H–P



Details on claiming common employee travel agent expenses.

Travel agent employee expenses R–S



Details on claiming common employee travel agent expenses.

Travel agent employee expenses T–W



Details on claiming common employee travel agent expenses.

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Travel agent employee expenses A–G

Details on claiming common employee travel agent expenses.

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Car expenses

You can't claim a car expenses deduction for normal trips between your home and regular place of work. These are private expenses, even if you:

- live a long way from your usual or regular workplace

- have to work outside normal business hours (for example, weekend or early morning shifts).

In limited circumstances, you can claim the cost of trips **between home and work**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
 - because of the size and weight, they are awkward to transport
 - they can only be transported conveniently using a motor vehicle
- there is no secure storage for such items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another before returning home.

You can also claim a deduction for the cost of using your car when you drive:

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling directly from the travel agency you work at to your second job as waitress
- to and from an alternative workplace for the same employer on the same day – for example, driving between travel agent stores to attend meetings
- from home directly to an alternative workplace or from an alternative workplace directly to your home – for example travelling between your home and a travel expo you are working at.

To claim a deduction, you must keep records of your car use. You can choose between the logbook method or the cents per kilometre

method to work out your deduction if you:

- own the car
- lease the car (directly from the finance company)
- hire the car under a purchase agreement (with the car dealership or a finance company).

You don't own, lease or hire a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you can claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

If you use the **logbook method**, you need to keep a valid logbook to help you 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 can claim a **set rate** for each work-related kilometre travelled. The maximum number of kilometres you can claim under this method is 5,000. You must be able to show how you work out your kilometres and that they 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. To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a mini-bus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the

vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you are not required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

Example: home to work travel

Nico is an employee travel agent. As he has a small child, his employer allows him to work from home rather than in the office. Nico has a home office that he uses exclusively for work. At least twice per month, Nico is required to attend the office for regular staff meetings.

Nico can't claim a deduction for the costs of travelling from his home to the office twice per month for meetings. Nico works from home for convenience. The travel is from his home to his regular place of work and the expenses are private.

Example: home to an alternative workplace

Jodie is an employee travel agent. She usually works at one of her employer's office in a suburb 10 kms from the Adelaide CBD. On occasion, Jodie attends half day training sessions at her employer's head office in the Adelaide CBD. When she is required to attend training, Jodie drives directly from her home to the head office for training and then onto her usual office once the training finishes.

Jodie can claim a deduction for the cost of driving from her home to her employer's head office (alternative workplace) and from head office to her normal office.

Jodie can't claim a deduction for the cost of driving from the suburban office (her normal workplace) to her home. These expenses are private.

Child care

You can't claim a deduction for the cost of **child care** (including school holidays and before and after school care) when you're working. It's a private expense, and the expenses have no direct connection to earning your income.

Clothing and uniform expenses (including footwear)

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

You can't claim conventional clothing (including footwear) as a work-related expense, 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 regardless of their occupation – for example, jeans or business attire worn by office workers.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective clothing** – clothing that has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or boiler suits that protect conventional clothing. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer

- the products or services your employer provides
- a **non-compulsory uniform** –a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

You can't claim a deduction if your employer buys, repairs or replaces your clothing, footwear or protective clothing.

Example: compulsory uniform with logo

Danielle is a travel agent with a large company. She wears a black shirt with the company monogram. It is compulsory for her to wear the shirt at work and Danielle must buy the shirts herself.

The shirt is only worn by employees of the company and isn't available to buy by the general public. Danielle's trousers, skirts and shoes are items of ordinary (everyday) clothing.

Danielle can claim a deduction for the cost of buying and maintaining the shirt as it is compulsory uniform.

However, because her trousers, skirt and shoes are of a conventional nature, Danielle can't claim for the cost of buying and maintaining these even though she must wear them and she only wears them to work.

Example: conventional clothing

Lena wears a business suit to work. It is not compulsory for a staff member to wear a business suit, but the employer encourages staff members to wear business attire.

Lena can't claim a deduction for the cost of buying her business suits because they are private in nature, even if

- her employer tells her to wear them
- she only wears the suits to work.

Drivers licence

You can't claim a deduction for the cost to get or renew your **drivers licence**, even if you must have it as a condition of employment. This is a private expense.

Educational and familiarisation travel

It is common within the industry for sales staff to be offered or to take discounted holiday packages and trips. These are often referred to as 'educationals' or 'familiarisations'.

While the knowledge and experience gained on any overseas, interstate or local trip could be of benefit to, and may be utilised in their employment, that alone isn't sufficient to make the expense deductible. If you claim a deduction for some or all the expenses of the trip, you need to be able to show that the trip was more than a holiday.

To keep a record of your travel activities you can use a **travel diary** that shows the dates, places, times and duration of your activities and travel. Taking a photo journal, recording the trip in a diary or inspecting some accommodation is unlikely to result in the travel being considered as work related rather than a private expense.

Example: deduction for work-related part of trip with employer's support

Alphonso takes 3 months' long service leave to visit Europe and see the places he recommends to clients. His employer encourages his holiday as it provides him with real life experience to discuss with clients. To show their support, Alphonso is granted an extra week's leave on full pay.

While in Europe, Alphonso takes a tour which runs for 3 weeks. The tour company offers travel agents a significant discount to encourage travel agents to take their tours and promote them to their clients. Alphonso receives a commission for each tour he sells. The rest of the time he is in Europe, Alphonso doesn't have any set plans. He moves to a new city or country when he wants to and only undertakes activities that he is interested in.

As Alphonso is away for more than 6 nights in a row, he keeps a travel diary for the entire period of his trip. On the days of the

tour, Alphonso finds out everything he can about the accommodation he stays in, the meals he eats and the sites he visits. He records detailed notes about every aspect of the tour so that he can share those details with his colleagues and his clients when he returns to work. The rest of the time he spends in Europe, he records some general details when he remembers.

Alphonso can't claim a deduction for the full cost of this trip.

The time Alphonso spent on the tour and the costs he incurs during that 3-week period on food, drink and expenses that are incidental to the travel are deductible. This is because Alphonso treats the tour as work and spends his time gathering as much information as possible about every aspect of the tour so he can sell the tour to his clients and earn commission.

The rest of his travel around Europe is a holiday and any costs incurred during that period will not be deductible. Although this part of the travel may assist Alphonso to do his job, it will only help him in a very general way.

As only part of the trip is work-related, Alphonso can only claim a portion of the cost of his flight (3 weeks ÷ 13 weeks) to Europe as well.

Example: private holiday expenses

Con accepts a discount holiday package to the USA so he may recommend it from experience upon his return. Con takes the educational trip during his annual leave with his family. They go on sightseeing tours, shopping trips and tours to theme parks.

Con can't claim a deduction for his expenses. The trip is taken as a family holiday so the expenses are private.

Example: work-related trip deductible

A wholesale travel company has developed a brand new tour. No brochures are currently available on the package so they will be relying solely on retail sales consultants to sell the tour package in the first instance.

TT Travel Pty Ltd has agreed to send one of their sales consultants to experience the tour firsthand, take photographs with the company camera and provide a detailed report so the company can determine if they should market the tour, and if so, have material for that purpose. They have selected Jill to go on the tour.

The wholesaler is paying for the flights, accommodation, and any tour expenses, however Jill has to pay the airport taxes and for her meals.

Jill's trip has the necessary connection with her work. Jill will be working while she away rather than being on holiday. A deduction for the cost of Jill's meals and airport taxes can be claimed by her as a deduction.

Example: deduction for direct costs of work-related portion of holiday

Candice goes on a 14 day self-drive tour of Tasmania. Prior to leaving, Candice's employer asks her to attend a one day meeting in one of the towns she plans to visit. Candice agrees to attend the meeting and makes detailed notes about it for her employer. Candice makes her own travel arrangements for the entire trip including the day she spends working.

Although the trip is a holiday, Candice can claim the expenses she incurs to attend the meeting. This will include the cost of her accommodation the night before the meeting and the cost of meals on the day of the meeting.

Example: no deduction for private travel for familiarisation

Sophie is planning a holiday to Thailand with a group of friends. Thailand is a popular destination with many of the travel agency's customers. Sophie believes she can claim a deduction for the cost of this trip as it will provide her with additional information and experience that she can pass on to clients.

Sophie can't claim a deduction for the trip as it is private in nature and only generally relates to her work duties.

Entertainment and social functions

You can't claim a deduction for the cost of any entertainment, fundraising or social functions. This applies even if they are compulsory or you discuss work matters at the event.

Entertainment and social functions include the cost of:

- work breakfasts, lunches or dinners
- attendance at sporting events
- gala or social nights
- concerts or dances
- cocktail parties
- other similar types of functions or events.

These are private expenses because these events don't have a direct connection to your income producing activities.

You also can't claim the cost of travelling to and from functions.

Example: entertainment costs you can't claim

Rachael attends a social breakfast organised by Tourism Australia. These breakfasts are held every other month and encourage travel agents to hear about new products and to network with colleagues in the industry.

Rachael can't claim a deduction for the cost of attending the breakfast.

First aid courses

You can claim a deduction for the cost of **first aid training courses** if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for **prescription glasses or contact lenses**, even if you need to wear them while working. These are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. Protective glasses include anti-glare or photochromatic glasses.

You can only claim a deduction for the work-related use of the item.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if:

- you receive an allowance for grooming
- your employer expects you to be well groomed when at work.

All **grooming expenses** and products are private expenses.

For more employee travel agents' expenses, see:

- **Travel agent employee expenses H-P**

- Travel agent employee expenses R–S
- Travel agent employee expenses T–W

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Travel agent employee expenses H–P

Details on claiming common employee travel agent expenses.

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Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

- protective (for example, a hi-vis jacket)
- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire

- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains clothing you wear at work from one of the categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incurred for repairing and dry-cleaning expenses.

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records but you will still need to calculate and be able to show how you worked out your claim. This isn't an automatic deduction.

Example: conventional clothing

Charlotte is a travel agent. Her employer doesn't provide a uniform but requires staff to wear business attire to work. Charlotte buys professional attire including suits and shirts that she only wears to work.

These clothes are conventional and she can't claim a deduction for the cost of washing, drying and ironing them.

Example: deduction allowed for uniform

Lucas is a travel agent. His employer provides work shirts with the company logo to be worn at work. He is also required to comply with dress standards and wear smart black pants.

Lucas can claim a deduction for the laundering of his work shirts as the logo makes them unique and distinctive to the

organisation. He can't claim the cost of the shirts as he didn't incur the expense.

Lucas can't claim a deduction for the purchase or laundering of his work pants even though he only wears them to work. Black pants without a logo or other features are not unique and distinctive to the organisation he works for. They are conventional items of clothing even though he only wears them to work.

Lucas works for 40 weeks of the financial year and washes his shirts twice a week in a mixed load with other clothes.

Lucas calculates his laundry claim as follows:

$$2 \times 40 \text{ weeks} \times \$0.50 \text{ per load} = \$40$$

Meal and snack expenses

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

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (travel expenses).

Newspapers and other news services, magazines and professional publications

The cost of newspapers, other news services and magazines are generally private expenses and not deductible.

You can claim a deduction for the cost of buying or subscribing to a professional publication, newspaper, news service or magazine if you can show:

- a direct connection between your specific work duties and the content

- the content is specific to your employment and is not general in nature.

If you use the publication for work and private purposes, you can only claim the portion related to your work-related use.

Example: work-related magazine subscription

Monique is an employee travel agent. She subscribes to a magazine called Travel Bulletin which is a monthly travel industry magazine. Monique's yearly subscription is \$55.

Monique can claim a deduction of \$55 for her subscription to the magazine because the content is specific to her employment as a travel agent.

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or agreement
- the allowance is on your income statement or payment summary as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is part of your salary and wages and not included as a separate allowance on your income statement or payment summary.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you receive an overtime meal allowance, are claiming a deduction and spent:

- up to reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for your expenses.

In all cases, you need to be able to show you spent the money and how you work out your claim.

Example: overtime meals less than reasonable amount

Ben is an employee travel agent. During the 2024–25 income year, he works overtime on 6 occasions. Ben's employer pays him \$12.20 as an overtime meal allowance under the Award each time he works overtime.

The total allowance of \$73.20 ($\$12.20 \times 6 = \73.20) Ben receives for the year is shown on his 2024–25 income statement.

During his overtime meal break, Ben buys and consumes either a noodle dish, hamburger or sandwich as well as a drink. The cost of the food and drink is around \$18 on average.

The reasonable amount for overtime meal expenses is \$37.65.

Ben must include the overtime meal allowance of \$73.20 as income in his 2024–25 tax return.

Ben can claim a deduction of \$108 ($\$18 \times 6 = \108) as a deduction for his overtime meal expenses. As the amount Ben incurs is less than the reasonable amount, he doesn't have to keep receipts. However, he will still need to be show that he spent the money and how he works out his claim.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and regular place of work. This is a private expense.

You can claim a deduction for **parking fees and tolls** you incur on work-related trips.

Example: parking fees

Alan drives his own car to work each day and parks in the secure parking centre next to the city office building where he works.

Alan's employer holds a travel expo at the convention centre over one weekend a year. When he is working at the expo, Alan drives his car from home to the convention centre and pays for parking. The parking fees are not reimbursed by his employer.

Alan can't claim the cost he incurs for parking at his regular place of work.

The convention centre is an alternative place of work so Allan can claim a deduction for the parking at the convention centre. This is incurred on a work-related trip.

Passport application fees

You can't claim a deduction for acquiring or renewing a passport, because this primarily relates to your personal right to travel overseas.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs for the work-related use of your own phone or electronic devices.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you don't need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because these are personal phone calls.

If all or part of your work-related phone, data and internet expenses are incurred as a result of **working from home** and you use the **fixed rate method** to claim your working from home deductions, you can't claim a separate deduction for these expenses.

For more information, see:

- Mobile phone, mobile internet and other devices
- Home phone and internet expenses

Example: calculating phone expenses

Sebastian uses his mobile phone for work purposes. He is on a set plan of \$49 a month.

He receives an itemised account from his phone provider each month that includes details of his individual calls.

At least once a year, Sebastian prints out his account and highlights the work-related phone calls he made. He makes notes on his account for the first month about who he is phoning for work – for example, his manager and his clients.

Out of the 300 phone calls he has made in a 4-week period, Sebastian works out that 30 (10%) of the individual call expenses billed to him are for work. He applies that percentage to his monthly plan amount (\$49 a month).

Sebastian calculates his phone calls for work purposes as follows:

Total work phone calls ÷ total number of phone calls = work use percentage for phone calls:

$$30 \div 300 = 0.10 \text{ (that is 10\%)}$$

Sebastian can claim 10% of the total bill of \$49 for each month for work purposes, that is:

$$\$49 \times 0.10 = \$4.90$$

Since Sebastian was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$4.90 = \$51.94$$

Example: work and private use

Sylvette uses her computer and personal internet account at home to access her work emails and do some work at home. Sylvette uses her computer and the internet for work and private purposes.

Sylvette's internet use diary showed 20% of her internet time was for work-related activities and 80% was for private use.

As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.20 = \$240 \text{ as work-related internet use.}$$

If anyone else was accessing the internet connection, Sylvette needs to reduce her claim to account for their use.

For more employee travel agent expenses, see:

- Travel agent employee expenses A–G
- Travel agent employee expenses R–S
- Travel agent employee expenses T–W

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Travel agent employee expenses R–S

Details on claiming common employee travel agent expenses.

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Removal and relocation expenses

You can't claim a deduction for the cost to transfer or relocate to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

Example: relocating due to transfer

Brianna works as a travel consultant in Sydney. She is temporarily transferred to a position with the same company in Perth for 2 years.

Brianna can't claim a deduction for her relocation costs, rent or other living expenses.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim an amount for your work-related use.

Self-education expenses

You can claim a deduction for self-education expenses if they directly relate to your employment as an employee travel agent and at the time the expense was incurred 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 your income from your current employment – such as a Certificate III in Travel.
- You can't claim a deduction for the self-education expense if at the time you incur the expense, it either:
 - doesn't have a connection with your current employment
 - only relates in a general way to your current employment
 - enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as **course or tuition fees**, student and amenities fees, textbooks, academic journals and stationery expenses. You can claim a deduction for depreciating assets that cost \$300 or less or claim a deduction for the decline in value of any depreciating assets which cost more than \$300, that you use for your work-related study.

If you study at home, you may also be able to claim **work from home running expenses**, but not occupancy expenses.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loans (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: deductible self-education

Gabrielle is a travel agent and to improve her current skills she undertakes a Certificate IV in Travel and Tourism. Upon

completing this course, Gabrielle will be able to apply a broad range of specialist knowledge and skills she has learnt from the course while carrying out her employment duties.

Gabrielle can claim her self-education expenses because her studies will maintain and improve the skills and knowledge needed to perform her current duties. Gabrielle's employer has also indicated that a successful completion in the course will result in an increase in Gabrielle's income.

Seminars, conferences and training courses

You can claim for the cost of **seminars, conferences and training courses** that relate to your work as an employee travel agent.

The costs you can claim includes fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course. For example, you add a holiday of one week to a training course that runs for one week, then you can only claim the work-related portion.

Example: course related to current role

Sylvia attends a one day course designed to update travel consultants on changes in electronic ticketing.

Sylvia can claim a deduction for course fees and travel costs. This is because it is a training course to update or improve her

skills enabling her to work more efficiently in her current employment.

Example: course too general

Lionel attends a one day course on lifestyle management to help him with managing his work and personal life balance.

Lionel can't claim a deduction for the cost of the course because it is of a general nature and isn't sufficiently related to Lionel's work as a travel agent.

Example: travelling overnight for work conference

Isaac is a travel agent. His employer requires him to attend an interstate conference about current holiday trends and strategies to better serve their clients. Isaac's employer pays for his flights and accommodation but not meal expenses.

Isaac can claim a deduction for the cost of meals during the conference as he incurred these expenses while travelling overnight for a work-related seminar.

Isaac takes a photo of the receipts and records the expenses in the myDeductions tool in the ATO app.

Example: deductible work-related travel for training

Shane is a travel agent. He attends a 2 day training course interstate to update his knowledge of electronic ticketing

systems. His employer reimburses him for the training course attendance fee but not for his travel expenses.

Shane can't claim a deduction for the attendance fee because it has been reimbursed. Shane can claim a deduction for his travel expenses, including his return flights to the interstate location and the cost of his accommodation, meals and incidentals.

For more employee travel agents' expenses, see

- [Travel agent employee expenses A–G](#)
- [Travel agent employee expenses H–P](#)
- [Travel agent employee expenses T–W](#)

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Travel agent employee expenses T–W

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Taxi, ride-share, public transport and car hire

You can claim a deduction for **transport costs** if you travel in the course of performing your work. For example, taking a taxi from your regular workplace to another work location.

You can't claim a deduction for transport expenses you incur to travel between home and your regular place of work, these are private expenses.

You can't claim a deduction if your employer reimburses you for these expenses.

Tools and equipment

You can claim a deduction for **tools and equipment** if you use them to perform your duties as an employee travel agent.

You can only claim a deduction for the work-related use of the item.

If the tool or equipment cost you \$300 or less, you can claim a deduction for it in the year you buy it, if:

- you use it mainly to produce non-business assessable income
- it's not part of a set that together cost more than \$300
- it's not identical, or substantially identical to, other items that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value), if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300
- is identical, or substantially identical to, other items that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of **repairs to tools and equipment** that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third party supplies for use.

Example: equipment used for a work-related purpose

Megan is a travel agent and spends a large part of her working day at her desk. Megan's employer supplies staff with electronic sit-stand workstations to reduce the impact of sitting all day.

Megan buys an anti-fatigue sit-stand mat for \$60 that her employer doesn't provide or reimburse her for. Megan can claim an immediate deduction for the cost of the mat as it cost less than \$300.

Megan takes a photo of the receipt and records the expense in the myDeductions tool in the ATO app.

Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, if you're required to travel overseas for 3 nights on an **educational trip** that isn't a holiday.

You can't claim a deduction for accommodation where you don't incur any expenses, because:

- you slept in accommodation your employer provides
- you eat meals your employer provides

- your employer or a third-party reimburses you for any costs you incur.

You can't claim a deduction for travel expenses related to personal holidays, even if they are discounted by your employer. You can't claim a deduction for taking a friend or family member with you on work travel.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you must be able to show:

- you were away overnight
- you have spent the money
- the travel directly relates to earning your employment income
- how you work out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all of the following apply:

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount (the reasonable amount is the amount we set each year for determining whether an exception from keeping written evidence applies for accommodation, meal and incidental expenses which are covered by a travel allowance)
- you spent the whole allowance on deductible accommodation, meal and incidental expenses (if applicable).

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't have to keep written evidence for other travel expenses if both the following apply:

- you receive a travel allowance from your employer for the expenses
- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all expenses, not just for the amount over the Commissioner's reasonable amount.

If you are away for 6 or more nights in a row, you generally need to keep a **travel diary**.

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts. For example, show your work diary, that you received and correctly declared your travel allowance and bank statements.

Example: work-related travel with private travel component

Eleanor is a travel agent. Her employer holds an annual conference each year for all branches to attend. This year the conference is interstate and Eleanor's employer pays for the cost of her flights and accommodation to attend. During the conference all meals are provided.

Eleanor decides to extend her stay and have a holiday. Eleanor can't claim a deduction for any of the expenses she incurs as she didn't pay for the work-related conference expenses and the costs to extend her stay are private.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Travel insurance

You can't claim a deduction for travel insurance even if your travel is work-related. Travel insurance is a private expense because policies cover items of a private nature, such as illness, loss of baggage and theft.

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement or payment summary as evidence of the amount you pay if it's shown on there.

Working from home expenses

You may be able to claim a deduction for **working from home expenses** you incur as an employee. These can be additional running expenses such as electricity, the decline in value of equipment or furniture, phone and internet expenses. You must:

- use one of the methods set out by us to calculate your deduction
- keep the records required for the method you choose.

There are some expenses you can't claim a deduction for as an employee, including:

- coffee, tea, milk and other general household items consumed while working from home which your employer may provide you at work
- costs that relate to your children's education, for example, iPads, desks, subscriptions for online learning
- expenses your employer pays for or reimburses you for, including setting up your home office
- the decline in value of items provided to you by your employer – for example, a laptop or a phone.

Generally, as an employee, you can't claim **occupancy expenses** (rent, rates, mortgage interest and house insurance premiums), unless your home is your 'place of business'.

Use the **Home office expenses calculator** to help you work out the amount you can claim as a deduction.

For more information, see:

- *PS LA 2001/6 Verification approaches for electronic device expenses*
- *TR 93/30 Income tax: deductions for home office expenses*
- *PCG 2023/1 Claiming a deduction for additional running expenses incurred while working from home - ATO compliance approach*

For more employee travel agent expenses, see

- **Travel agent employee expenses A–G**
- **Travel agent employee expenses H–P**
- **Travel agent employee expenses R–S**

Find out about travel agents:

- Income and allowances
- Record keeping for work expenses


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Record keeping for work expenses

Records you need to keep as evidence of your expenses and exceptions to keeping some records.

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To claim a deduction, you need to get and keep records to prove you incurred the expense. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 999KB\)](#) .

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

They must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims. For some expenses, you might also need a record such as diary or similar document.

However, there are some record keeping exceptions available in some circumstances.

For information about the specific records you need for work-related expenses, see:

- Actual cost method for working from home expenses
- Clothing, laundry and dry-cleaning expenses
- Computers, laptops and software
- Expenses for a car you own or lease
- Expenses for a vehicle that isn't yours or isn't a car
- Fixed rate method for working from home expenses
- Home phone and internet expenses
- Keeping travel expense records
- Mobile phone, mobile internet and other devices
- Overtime meal expenses
- Self-education expenses
- Taxi, ride-share and public transport expenses

Tools and equipment to perform your workYou can use the myDeductions tool in the ATO app to help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

Find out about employee travel agents':

- Income and allowances
- Deductions for work expenses

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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