




Community support workers and direct carers – income and work-related deductions

Community support workers and direct carers guide to income, allowances and deductions for work-related expenses.

Last updated 3 June 2024

For a summary of common expenses, see [Community support workers \(PDF, 427KB\)](#) .

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

To claim a deduction, you need to get and keep records to prove you incurred the cost of the 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 community support worker or direct carer in your tax return, this includes:

- salary and wages, including cash-in-hand cash tips or gratuities, and 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 all your salary, wages and allowances for the income year.

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, tools and equipment
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, being on call for work
- 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 are 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 work expenses, to claim a deduction you:

- include the allowance as income in your tax return
- can claim the work expenses you incur
- 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 allowance 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	Heat allowance On call allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Telephone allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance as compensation for industry peculiarities

Bill works at an aged care home. Bill generally works from Monday to Friday each week but is also on call on the third weekend of every month.

Even if he isn't called in when he is on call, Bill receives an allowance from his employer. At the end of the income year, the

total allowance is shown on his payment summary.

Bill must declare the allowance as income in his tax return.

Bill can't claim a deduction as he doesn't incur any deductible expenses. The allowance compensates Bill for having to be ready to go to work when on call. The allowance isn't to help pay for work-related expenses.

Example: allowance assessable, deduction allowed

Beth works as a community support worker and is required to wear a compulsory uniform. Beth's employer pays her a uniform allowance of \$265.

The allowance is shown on her income statement at the end of the income year.

During the income year, Beth spent \$290 for her compulsory uniform.

In her tax return, Beth:

- must include the uniform allowance (\$265) as income
- can claim a deduction for the expenses she incurs for her compulsory uniform (\$290).

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 the expenses.

Find out about community support workers and direct carers':


- 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.

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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 only claim a deduction for the work-related portion of the expense.

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 or reimburses you for it.

When we say 'direct carer', we mean an employee that provides hands-on care to people when they are elderly, ill or disabled. You may provide home-based care (in clients' homes) and community based care (assisted living facilities).

This information doesn't apply if you're a participant or nominated representative under the **National Disability Insurance Scheme (NDIS)**.

Payments you receive are tax free and you can't claim for expenses for assets paid for by the scheme.

Find out what expenses you can and can't claim as a direct carer:

- [Direct carer expenses A–F](#)
- [Direct carer expenses G–O](#)
- [Direct carer expenses P–S](#)
- [Direct carer 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 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 to help people from non-English speaking backgrounds. 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.

[Direct carer expenses A–F](#)



Details on claiming common community support worker and direct carer expenses.

[Direct carer expenses G–O](#)



Details on claiming common community support worker and direct carer expenses

Direct carer expenses P–S



Details on claiming common community support worker and direct carer expenses.

Direct carer expenses T–W



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Direct carer expenses A–F

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Award transport payments (fares allowance)

You can claim a deduction for expenses covered by award transport payments, if the expenses are for work-related travel, and you have actually spent the money.

You will need to be able to show how you work out you claim if we request this information. You don't need written evidence if your claim is less than the amount in the award as at 29 October 1986. If you're unsure of this amount, your union or employer can tell you.

Allowances you receive from your employer for transport or car expenses that are paid under an award must be included in your tax return. These allowances are assessable income.

Board and lodging

You can't claim a deduction for board and lodging if you live at the facility where you work.

Example: staying overnight at workplace

Jill is a carer at a disability care facility. Jill has the option of living on site at the facility which she does. Her employer deducts an amount from her wages for board and lodging each week.

Jill can't claim a deduction for board and lodging expenses. The expenses are private living expenses.

Car expenses

You can't claim a deduction for car expenses 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**, where you carry bulky tools or equipment for work or where you have shifting places of employment.

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 work where you have no fixed place of work and you continually travel from one work site to another during the course of your working day.

You can also claim a deduction for the cost of using a car you own, lease or hire (under a hire-purchase agreement) when you drive:

- directly between separate jobs on the same day – for example, travelling from your home carer job to a second job as a registered nurse
- to and from an alternative workplace for the same employer on the same day – for example, driving directly between client visits
- from home directly to an alternative workplace – for example, travelling from home to a training centre to attend a work-related training course.

You can't claim car expenses for 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 however claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

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 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 need to be able to show how you work out your work-related kilometres. You must also be able to show that the kilometres travelled were work-related.

When 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. You must use the same method for all claims for the same car, even if the claims are for a different employment or business use.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. Use the **Work-related car expenses calculator** to 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 minibus).

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 there is no requirement for you 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: using your car to transport clients

Sharon is a community carer who visits her client Trevor every Thursday to assist him with his weekly shopping. Sharon picks Trevor up from his home, before driving him to his local supermarket to collect his groceries and then drives him home.

Sharon can claim a deduction for the car expenses she incurs to assist Trevor with his shopping.

Example: shifting places of work

Li is a community support worker who spends most of her week working outside the office, conducting home visits. Each day she drives her own car from home directly to different client's homes to provide in home support.

On a few days during the week, she also goes into the office to attend meetings, catch up on her emails and any other reporting she must complete.

Li can claim a deduction for the travel between:

- her home and the different client's homes
- one client's home to another
- her client's home to office
- her home and the office.

This is because Li continually travels from one place of work to another during her working day. Li has no fixed place of work. She has shifting places of work.

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 and business shirts.

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 that has protective features and functions you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or aprons 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. It is unlikely that Community support workers and direct carers would have occupation-specific clothing.
- **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** – clothing that your employer registers on the Register of Approved Occupational Clothing and you wear

the uniform at work.

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

Example: conventional clothes worn with a compulsory uniform

Braeden is required to buy a purple polo shirt with his employer's logo embroidered on and wear it whilst working. He is also required as per his employer's uniform guidelines to wear black pants and closed in black shoes.

Braeden can claim a deduction for cost of buying the polo shirt with the logo as it a compulsory uniform. However, he can't claim the cost of buying his black pants or shoes as they are conventional.

Even though his employer requires him to wear a specific colour of pants and shoes, they are not distinctive enough to make them form part of his compulsory uniform. They are conventional clothes that can be worn outside of work.

Example: conventional clothing not deductible

Simon is a community support worker and due to his duties, he likes to wear durable and comfortable clothing such as dark denim jeans, t-shirts and running shoes.

As the jeans, t-shirts and running shoes are conventional clothing, Simon can't claim a deduction for buying, repairing or replacing these items. Even though Simon only wears these items to work, it doesn't change the deductibility of the items.

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.

You can claim a deduction for additional costs you incur to get a special licence or condition on your licence in order to perform your duties.

Example: drivers licence and heavy vehicle permit required for duties

Tina, an employee at an aged care home, requires a drivers licence and a heavy vehicle permit to drive the bus used to take residents on day trips.

Tina can claim a deduction for cost of the heavy vehicle permit because it is directly related to her employment duties.

Tina can't claim a deduction for the cost of getting or renewing her driver's licence.

Entertainment and social functions

You can't claim a deduction for the cost of any **entertainment, fundraising or social functions**. For example, the costs you incur for yourself and your client when attending a movie. This applies even if they are compulsory, non-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 expenses

Melanie is an activity worker and part of her duties involve taking her clients out for daily activities or experiences to stay active, whilst interacting with others. Melanie doesn't incur the cost for her client, however if she chooses to participate in the activity, she is responsible for her own costs.

Even though Melanie is only participating in activities such as going to the cinemas because of her duties as an activity worker, she can't claim a deduction whilst accompanying her client. The expense is for entertainment.

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.

For more community support worker or direct carers' expenses, see:

- Direct carer expenses G–O
- Direct carer expenses P–S
- Direct carer expenses T–W

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Direct carer expenses G–O

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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.

Grooming expenses

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

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

All grooming expenses and products are private expenses.

Laundry and maintenance

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

- protective (for example, a smock worn to protect clothes)

- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory 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 work out your claim. This isn't an automatic deduction.

Example: calculating laundry expenses

Sabrina is a home care worker. Her employer provides and requires staff to wear polo shirts with the company's name and logo embroidered on them. Sabrina must also wear plain black pants or a skirt whilst at work.

Sabrina can claim a deduction for the cost of laundering her polo shirts with the logo as they are unique and distinctive to her employer and compulsory for her to wear whilst at work.

Even though Sabrina's employer also requires her to wear black pants and skirts whilst working she can't claim a deduction for laundering these items. They are considered conventional clothing as they are not unique or distinctive to her employer.

Sabrina works for 40 weeks of the income year and washes her polo shirt twice a week in a mixed load with other items of clothing.

Sabrina calculates her laundry expenses as follows:

Number of claimable laundry loads per week × number of weeks × reasonable cost per load

$$2 \times 40 \times \$0.50 = \$40$$

As her total claim for laundry expenses is under \$150 (\$40) Sabrina isn't required to keep evidence of her laundry expenses. However, if asked, she will be required to explain how she calculated the claim.

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 award
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (travel expenses).

Example: buying coffee or food to eat with client

James is a personal care assistant and every Wednesday he takes out his client Laura to complete her shopping. After doing her shopping Laura likes to have a coffee and cake in the nearby café. James, not to appear rude buys himself a coffee and cake to eat with Laura.

James can't claim the cost of food or drink he buys and consumes during his normal working hours as it doesn't directly relate to his income producing activities and is a private expense.

Example: eating between jobs

Phillip is disability support worker, immediately after completing a sleepover shift he is rostered to commence a day shift from 8:00 am to 5:00 pm. Before commencing his day shift he buys breakfast from a local café.

Phillip can't claim a deduction for his breakfast. The cost of the food and drink is private and has no relevant connection to his employment activities.

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 not included as a separate allowance on your income statement or payment summary.

You are generally required 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. This is called 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: how to calculate overtime meals expenses

Jeff works as a community support worker. After completing his 8-hour shift, Jeff agrees to do overtime for 2 hours to assist another colleague. Under his award, Jeff receives an overtime meal allowance of \$13.29 when he works more than one hour after his usual finishing time.

Before starting his overtime, Jeff gets a 30-minute meal break. While he is on his meal break, Jeff buys a meal and drink which costs \$19.50 from a nearby cafe.

At the end of the income year, Jeff's employer shows the overtime meal allowance on his income statement. Accordingly, Jeff declares the allowance of \$13.29 and claims a deduction of \$19.50 in his tax return.

The amount Jeff is claiming as a deduction is less than the Commissioner's reasonable amount for overtime meals, so Jeff doesn't have to keep written evidence. However, he will still need to be able to show how he calculates his claim and that he spent the money.

For more information, see *TD 2023/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2023–24 income year?*

For more community support worker or direct carers' expenses, see:

- Direct carer expenses A–F
- Direct carer expenses P–S
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Direct carer expenses P–S

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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 when taking client out

Karyne is a disabilities support worker and drives Mabel to her physiotherapy appointment at the local health centre. Karyne pays to park under the centre because it has direct lift access up to the physio.

Karyne can claim a deduction for her parking expenses.

Protective items

You can claim a deduction for the cost of **protective items, equipment and products** – for example, safety glasses and personal protective equipment such as, gloves, face masks or sanitiser. You must use these items:

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to patients or clients while working
- in direct connection to earning your employment income.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

- supplies the protective items
- pays for the protective items
- reimburses you for the costs you incur to buy protective items.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs if you use your own phone or electronic devices for work purposes.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you do not 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 phones, mobile internet and other devices**
- **Home phone and internet expenses**

Example: calculating phone expenses

Isabella's role as a disability support worker requires her to use her mobile phone for work purposes to make appointments for clients and to contact her clients and her supervisor. She is on a set plan of \$70 a month and rarely exceeds the plan cap.

Each month Isabella receives an itemised bill, that includes details of her individual phone calls.

Isabella prints out her monthly bill and for one month she highlights her work-related calls. She also marks on the itemised bill who she has phoned. For example, work-related calls she makes to set up appointments for her clients.

Out of the 240 phone calls she had made in a 4-week period, Isabella works out 96 of the individual phone calls are for work.

Isabella calculates her work-related percentage as follows:

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

$$96 \div 240 = 40\%$$

Since Isabella only worked 48 weeks of the year (11 months), she calculates her work-related mobile phone expenses deductions as follows:

Number of months worked × amount per month × work-related use percentage = deductible amount

$$11 \times \$70 \times 40\% = \$308$$

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.

Self-education expenses

You can claim a deduction for self-education expenses if it directly relates to your employment as a community support worker or direct carer and it:

- maintains or improves the skills and knowledge you need for your current employment
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction if the self-education or study course 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 and study expenses are deductible, you can claim expenses such as course fees, student and amenities fees, textbooks, academic journals and stationery expenses. You will also be able to claim a deduction for the decline in value of any depreciating assets (for example, a laptop or a computer) which cost more than \$300 that you use for your work-related study.

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

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loan (AASL) (formerly Trade Support Loans (TSL))
- 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: study directly relevant to employment

Veronica is a disability support worker and to improve her current skills she undertakes a Certificate IV in Individual Support. When she completes this course Veronica will be able to apply a broad range of specialist knowledge and skills in her role as a disability support worker.

Veronica can claim the expenses she incurs to undertake the course as a deduction because it will maintain and improve the skills and knowledge she needs to perform her current duties.

Example: study isn't relevant to current duties

Edith works part time as a care assistant whilst studying a Bachelor of Nursing. Her general duties involve helping clients with:

- daily tasks (such as dressing)
- carrying out housework (such as cleaning or food shopping)
- organising leisure activities to provide mental stimulation.

Edith is undertaking her Bachelor of Nursing to obtain employment as a registered nurse.

Edith can't claim a deduction for the expenses she incurs to do her Bachelor of Nursing, because it:

- isn't relevant to her current duties as a care assistant
- will open up a new income earning activity as a registered nurse.

Seminars, conferences and training courses

You can claim a deduction for the cost of seminars, conferences and training courses that relate to your work as a community support worker or direct carer.

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 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 you can only claim the work-related portion of your expenses. For example, you add a holiday of one week to a training course that runs for one week.

Example: attending a work-related conference

Felix is an employee disability support worker. He attends the Disability Support Workers Conference each year to participate in workshops and to hear from keynote speakers on current issues affecting the industry.

Felix can claim a deduction for the cost of attending the conference if he pays to attend and his employer doesn't reimburse him. This is because he is maintaining or increasing his knowledge, capabilities and skills needed to earn his income as a disability support worker.

Sleepover shift expenses

You can't claim a deduction for expenses incurred during a sleepover shift, even where a sleepover allowance is paid. A sleepover allowance

is paid as compensation for the inconvenience of spending the night at a client's residence. It isn't to compensate for additional expenses.

Sunglasses, sunhats and sunscreens

You can claim a deduction for the work-related use of sunglasses, sunhats and sunscreen lotions if you:

- must work in the sun for extended periods
- use these items to protect yourself from the real and likely risk of illness or injury while at work.

This includes prescription sunglasses and anti-glare glasses.

You can only claim a deduction for the work-related use of the products if you also wear them for private purposes.

Example: sunglasses deductible

Lola is an employee carer for disabled children. Her duties involve her spending time outdoors doing physical activities with the children. During a typical day, Lola spends all but a couple of hours working outdoors and wears sunglasses to protect her eyes from the sun. Lola also wears her sunglasses on the weekend.

Lola can claim a deduction for the cost of her sunglasses. As she also wears them when she is not working, the cost will have to be apportioned on a fair and reasonable basis.

For more community support worker or direct carers' expenses, see:

- Direct carer expenses A-F
- Direct carer expenses G-O
- Direct carer expenses T-W

Direct carer expenses T–W

Details on claiming common community support worker or direct carer expenses.

Last updated 3 June 2024

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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 because a fleet vehicle was not available.

You can't claim a deduction for the cost of normal journeys between home and 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 you use to perform your duties as a community support worker or direct carer.

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 for work purposes
- it's not part of a set 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.

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. Use the **Depreciation and capital allowances tool** to work out your deduction.

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 for work-related use

Hetty is a home care worker. She buys a stand assist tool for \$189 which helps her clients get up from a sitting position. Hetty takes this tool from client to client.

As she doesn't receive any reimbursement from her employer, and the tool cost less than \$300 Hetty can claim a deduction for the full cost of the stand assist tool.

Travel expenses

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

- 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,

when you travel interstate to attend a work-related conference, seminar or training course.

However, you aren't considered to be travelling for work, if you are required to stay overnight at a client's place. Therefore, expenses you incur, such as meals are not deductible.

You can't claim a deduction for travel expenses 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.

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
- you spent the whole allowance on deductible accommodation, meal and incidental expenses, if applicable.

The Commissioner's reasonable amount is set each year. The amount is used to determine whether an exception from keeping written evidence applies for the following expenses which are covered by a travel allowance:

- accommodation
- meals

- incidentals.

You don't have to keep written evidence such as receipts if both of the following apply:

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

However, you must keep written records for all your overseas accommodation expenses.

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.

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, bank statements and that you receive and correctly declare your travel allowance.

Example: travel away from home overnight

Fraser is a respite carer who specialises in caring for clients with dementia. Every year Fraser travels to attend the National Dementia Conference which is held over a 2-day period interstate.

The conference enables Fraser to maintain or improve his skills in providing appropriate care to clients with dementia. His employer pays for the conference registration and his flights; however, Fraser is responsible for his remaining expenses.

Fraser can claim a deduction for the amount he spends on accommodation, meals and incidentals expenses whilst attending the conference.

As Fraser doesn't receive a travel allowance from his employer, he must get and keep all his receipts as evidence of his expenses.

For more information, see *TD 2023/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for*

the 2023–24 income year?

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.

Vaccinations

You can't claim a deduction for the cost of **vaccinations**, even if your employer requires you to have the vaccination. These are private expenses.

Example: flu vaccination not deductible

Penelope is a personal carer and works with clients who are medically compromised. Her employer requires that she obtains the flu vaccination each year.

Penelope can't claim a deduction for the cost of being vaccinated against the flu even though it is a requirement of her employment. Vaccinations including the flu shot are private expenses.

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. Employees who work at home can't claim costs:

- for coffee, tea, milk and other general household items your employer may provide you at work

- for your children and their education including
 - setting them up for online learning
 - teaching them at home
 - buying equipment such as iPads and desks
- your employer pays for or reimburses you for the expense
- for the decline in value of items provided 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).

You can't claim a deduction if your employer paid for your home office to be set up or they reimbursed you for the expense.

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

Example: running expenses and occupancy expenses when working from home

Ronaldo is a community support worker. As he spends most of his working hours visiting clients, Ronaldo finds it more convenient to complete his other employment duties such as reading and responding to work emails and completing reports at home rather than in his employer's office. Ronaldo has set up a small room in his house as an office which he only uses for work purposes.

Ronaldo can claim a deduction for the additional running expenses he incurs as a result of working in his home office.

Ronaldo can't claim a deduction for a portion of his occupancy expenses. His employer provides him a place of work to carry out the duties he performs at home. Ronaldo's other duties are carried out at his clients' houses.

For more information, see:

- *PS LA 2001/6 Verification approaches for electronic device usage 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 community support worker or direct carers' expenses, see:

- Direct carer expenses A–F
- Direct carer expenses G–O
- Direct carer expenses P–S


QC 64670

Record keeping for work expenses

To claim a deduction, you need to get and keep records to prove you incurred the cost of the expenses.

Last updated 3 June 2024

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 \(PDF, 999KB\)](#) .

Records are usually a receipt but can be another form of written evidence (such as an invoice). There are some **record keeping exceptions** which apply to:

- small expenses (\$10 or less, provided the total claim for the income year doesn't exceed \$200)
- hard to get receipts
- keeping travel allowance expense records
- keeping overtime meal allowance records.

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

- Calculating your car expense deductions and keeping records
- Keeping records of vehicle expenses
- Keeping travel expense records
- Keeping records for transport expenses
- Keeping records for clothing, laundry and dry-cleaning
- Keeping records for self-education expenses
- Record keeping working from home expenses – fixed rate method
- Record keeping working from home expenses – actual cost method
- Keeping overtime meal allowance records
- Keeping records for mobile phone, mobile internet and other devices
- Keeping records for home phone and internet services
- Keeping records for tools and equipment
- Keeping records for computers, laptops and software

You 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 community support worker or direct carer:

- **Income and allowances**
- **Deductions for work expenses**

QC 64670

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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