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# Media professionals – income and work-related deductions

Media professionals guide to income, allowances and claiming deductions for work-related expenses.

**Last updated** 13 May 2025

For a summary of common expenses, see [Media professionals \(PDF, 438KB\)](#) .

## 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

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

# 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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## On this page

Amounts you do and don't include

Allowances

Reimbursements

## Amounts you do and don't include

You must include all the income you receive during the income year as a media professional 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 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, bags or equipment

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example undertaking sub-editing
- 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 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**

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

**Example: allowance assessable, no deduction allowable**

Leonie is employed by a television network to read the news. Leonie’s employer requires her to dress professionally when she is on air. Clothing isn't provided by Leonie’s employer but they pay her a clothing allowance of \$1,200 each income year which is shown on her income statement at the end of each income year.

During the income year, Leonie spends \$1,840 on clothes to wear while presenting the news.

Leonie must include the clothing allowance of \$1,200 as income in her tax return.

Leonie can't claim a deduction for the clothing she buys. Although she is required to dress professionally on air, the clothing she buys is conventional everyday clothing. The expense is private in nature.

### **Example: allowance assessable, deduction allowable**

Ron is a journalist for a syndicated newspaper. During the income year, Ron uses his own car to travel:

- from his office to various locations to interview sources
- from his office to the library to conduct research
- to attend training or meetings at other offices.

Ron's employer pays him 50c per kilometre when he uses his car for work purposes. At the end of the year, his income statement shows he was paid an allowance of \$1,600 for using his car for work (3,200 kms × \$0.50).

Ron must include the car allowance as income in his tax return.

Ron can claim a deduction for the cost of using his car for work purposes. He can't claim the amount of the allowance he receives. Ron must calculate the amount of the deduction using the records he keeps whenever he uses his own car for work purposes.

In the past year Ron has kept a record of the work trips he did using his own car, but he doesn't keep a logbook. His records show he travelled 3,200 kms for work purposes.

As Ron has not kept a logbook, he uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the income year 2024–25 is 88c per kilometre.

Ron claims a deduction of \$2,816. Ron calculates his deduction as  $3,200 \text{ kms} \times \$0.88 = \$2,816$ .

## 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 media professionals:

- 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** 13 May 2025

For a summary of common expenses, see [Media professionals \(PDF, 438KB\)](#) [↓](#).

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 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 or reimburses you for it.

Find out which expenses you can and can't claim as a media professional:

- **Media professional expenses A–F**
- **Media professional expenses G–N**
- **Media professional expenses O–P**
- **Media professional expenses R–S**
- **Media professional 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.

**Media professional expenses A–F**



Details on claiming media professional expenses.

## Media professional expenses G–N



Details on claiming media professional expenses.

## Media professional expenses O–P



Details on claiming media professional expenses.

## Media professional expenses R–S



Details on claiming media professional expenses.

## Media professional expenses T–W



Details on claiming media professional expenses.

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# Media professional expenses A–F

Details on claiming media professional expenses.

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## Bags and cases for work items

If you use a bag or a case – for example a briefcase, to carry items for work, you are entitled to a deduction to the extent that it is used for work purposes. Work items may include laptops, legal documents and briefs and protective gear but do not include private and domestic items like gym gear, food or a personal phone or tablet. To be deductible, your job must require you to transport work items and the bag must be suitable for that purpose.

If the bag or case cost you \$300 or less, and you use it for work only, you can claim a deduction for the whole cost of the bag in the year you purchase it.

If the bag or case cost more than \$300, you can claim a deduction for its decline in value over the bag's or case's **effective life**.

If you use the bag or case to carry both work and private items, you need to apportion the expense between work-related and private use, and you can only claim the work-related portion.

### Example: deduction for bag used for work purposes

Maria is a political reporter. Her job requires her to report on current political events online. She regularly attends different locations where ministers are discussing or announcing policy and is required to take her work laptop and phone so she can report these updates in real time.

She buys a bag for \$565 that she uses exclusively to carry her work laptop, mobile phone, and chargers. She carries her wallet, personal phone and other personal items in a smaller clutch bag.

As Maria uses her bag exclusively for work purposes, carries all the items necessary in her role as a political reporter, Maria can

claim a deduction for the decline in value of the bag over its effective life.

## Car expenses

You can't claim a **car expense** 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.

You also can't claim a deduction when using a badged or unbadged vehicle provided by your employer, unless you were using the vehicle to perform your work duties and you covered the cost of fuel. You can't claim a deduction if your employer reimburses you for any costs.

You can 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 from your job with a newspaper to your second job as a TV presenter.
- to and from an alternative workplace for the same employer on the same day – for example, if you need to conduct an interview with a source at a location external from your workplace or driving between two TV studios
- from your home to an alternative workplace for the same employer on the same day – for example, if you drive from home to meet with a source and then go onto the office.

To claim a deduction, you must keep records of your car use. You can choose between the cents per kilometre method or the logbook 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** helps calculate the amount you can claim as a deduction for car expenses.

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 you aren't

required to keep a logbook, it is the easiest way to do 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 own car for work-related purposes**

Jose must attend a half day training course on modern trends in journalism. Jose travels directly from his home to the training centre and then onto the office. Jose uses his own vehicle to attend the training.

Jose can claim a deduction for the car expenses he incurs when travelling from:

- his home to the training centre
- from the training centre to his office.

The training centre is an alternative place of work.

Jose can't claim a deduction for the car expenses he incurs when travelling from his office to home at the end of his working day. These are private expenses.

## **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, business attire worn by media professionals.

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 with protective features and functions that you wear to protect you from specific risks of injury or illness at work. For example, cleaning aprons, non-slip shoes or smocks worn to stop you coming into contact with a harmful substance. 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 associated 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.

### **Example: compulsory uniform with logo**

Mike is a cameraman with a television network. His employer provides him with polo shirts with the network's logo on it that he is required to wear when performing work duties. He is also

required to wear plain black pants and enclosed shoes to maintain a professional appearance.

Mike can't claim a deduction for his work polo shirts as these are supplied by his employer and Mike doesn't incur any cost for these.

Mike also can't claim a deduction for the cost of buying or cleaning his black pants and shoes as they are conventional clothes.

Mike can, however, claim a deduction for the cost of laundering the shirts as they are:

- distinctive items with the employer's logo
- compulsory for him to wear at work.

### **Example: conventional clothing**

Lena is a radio presenter and wears her everyday clothing to work. Her employer has a dress code for all staff to follow when performing their work duties.

Lena can't claim a deduction for the cost of buying or cleaning the clothes because they are private in nature.

## **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.

## **Entertainment and social functions**

You can claim a deduction for the cost you incur, if as a media professional you are required to attend a social function such as a dinner or similar event and perform work duties.

You can't claim a deduction for the cost of **entertainment, fundraising or social functions** if you are not performing work duties. 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 as a spectator
- 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 work duties.

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

### **Example: entertainment costs deductible**

Edwina, a reporter for a major magazine, is responsible for the magazine's social and society pages. In order to gather the necessary information for her articles, she is required to attend a number of social functions each year, regarded as important to city socialites. Edwina works the entire time she is at the function.

Edwina can claim a deduction for the cost of attending these functions due to the specialised nature of her work as a media professional.

### **Example: entertainment costs not deductible**

Rachael incurs the expense to attend a media professional's breakfast function that is held quarterly to encourage media professionals to meet socially and network with colleagues.

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

## Fines and penalties

You can't claim a deduction for any **fines or penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties.

### Example: no deduction for fine

Chris is a crime reporter. While driving from the studio to the Court to provide an update on a case, Chris runs a red light because he is running late. Chris is later issued with a fine which he pays.

Chris can't claim a deduction for the fine even though he was travelling for work purposes at the time the offence occurred.

## 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 media professionals' expenses, see:

- [Media professional expenses G–N](#)
- [Media professional expenses O–P](#)
- [Media professional expenses R–S](#)
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# Media professional expenses G–N

Details on claiming media professional expenses.

**Last updated** 13 May 2025

## On this page

Glasses, contact lenses and anti-glare glasses

Grooming expenses

Hiring equipment

Laundry and maintenance

Meal and snack expenses

Newspapers and other news services, magazines and professional publications

## 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 anti-glare glasses or prescription sunglasses if you wear them to reduce the risk of illness or injury while working as a media professional.

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

**Example: no deduction for contact lenses**

Jo is a presenter on a television show. Jo is required to read her lines from a teleprompter. Jo can't read the teleprompter from where she sits to present the show if she doesn't wear her contact lenses.

Jo can't claim a deduction for the cost of the contact lenses she wears when she is working. The expense is private.

## 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.

## Hiring equipment

You can claim the cost of hiring equipment that you use for carrying out your employment duties. However, if you also use the equipment you have hired for private purposes, you can only claim a deduction for your work-related use.

## 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 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: clothing maintained by the employer**

Julie is a news panel presenter on commercial television. She is supplied clothing to wear by her employer's wardrobe department. Julie wears a casual outfit on her way to and from the studio.

The outfit she wears while presenting is returned to the wardrobe department and they organise for it to be dry cleaned for use at another time.

As Julie incurs no cost for washing or dry cleaning her work attire, she can't claim a deduction for laundry or dry-cleaning expenses.

Julie also can't claim a deduction to clean the clothing she wears to and from work as they are items of conventional clothing.

## **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: deduction for newspapers**

Fiona is a senior news journalist for a large metropolitan newspaper in Sydney. Fiona has all the major Sydney newspapers delivered to her home each morning. Before leaving for work she scans each paper, noting the content of the major stories and, additionally, what interpretation is being placed on each story by her colleagues and competitors.

Fiona can claim a deduction for the cost of the newspapers as the research is directly related to her work and any private use is incidental to her research.

### **Example: publications for work and private purposes**

Judy is a journalist specialising in gardening who writes a weekly newspaper column. Judy always buys the Saturday edition of a major broadsheet as it features a lift out dedicated to the maintenance of Australian gardens. She also subscribes to a specialist gardening magazine. Occasionally she buys other daily newspapers in order to keep up to date with trends in journalism.

Judy can claim a deduction for the cost of the Saturday edition of the newspaper and the magazine subscription as it is directly related to Judy's specialist field.

Judy can't claim a deduction for the cost of the other daily newspapers as they lack a sufficient connection to Judy's specialist field.

For more media professionals' expenses, see:

- [Media professional expenses A–F](#)
- [Media professional expenses O–P](#)
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## Media professional expenses O–P

Details on claiming media professional expenses.

**Last updated** 13 May 2025

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[Parking fees and tolls](#)

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## 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 the 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 must be able to show:

- you spent the money
- how you calculated your 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. These are a private expense.

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

## Pay TV and streaming services

The cost of pay TV and streaming services is generally a private expense.

You can claim a deduction for the work-related portion of pay TV or streaming service access payments if you can show that you're required to access pay TV or the streaming service as part of your work duties. The amount of the deduction is limited to the content that is specific to earning your income.

## 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 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.

You also can't claim a deduction for the cost of having an unlisted phone number.

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 to contact sources, his editor and colleagues. He is on a set plan of \$69 a month.

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

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

Out of the 300 phone calls he has made in a 4-week period, Sebastian works out that 240 (80%) of the individual phone call expenses billed to him are for work. Sebastian applies that percentage to his monthly plan amount (\$69 a month).

He works out his phone calls for work purposes as follows:

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

$$240 \div 300 = 0.80 \text{ (that is 80\%)}$$

Sebastian can claim 80% of the total bill of \$69 for each month for work purposes, that is:

$$\$69 \times 0.80 = \$55.20$$

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

$$10.6 \text{ months} \times \$55.20 = \$585.12$$

### **Example: work and private use**



Bronte uses her computer and personal internet account at home to access her work emails and complete research for her work. She also uses her computer and the internet for private purposes.

Bronte keeps a diary for a four-week period, recording the times she used the internet for work and private purposes. Bronte's diary shows 40% of her internet time was for work-related activities and 60% was for private purposes. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.40 = \$480 \text{ as work-related internet use.}$$

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

For more media professionals' expenses, see:

- [Media professional expenses A–F](#)
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## Media professional expenses R–S

Details on claiming media professional expenses.

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Seminars, conferences and training courses

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Sunglasses, sunhats and sunscreens

## 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

Remy works as part of a communications team for a government department. He is currently located in Brisbane. Remy's employer decides to relocate him to the Rockhampton office.

Remy can't claim a deduction for his 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 a media professional and at the time you incur the expense 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.

You can't claim a deduction if 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) (HECS-HELP and FEE-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: self-education doesn't maintain or improve on current skills**

Cyrus is a media assistant on a morning breakfast show. He is also studying to become an investigative journalist. Cyrus is responsible for working closely with the media team, performing administrative duties and developing strong relationships with media outlets.

While the course builds on his knowledge in the media profession, it has no direct connection to his current role and will

result in him obtaining new employment as an investigative journalist.

Cyrus can't claim a deduction for the costs he incurs as it will allow him to obtain a new job and increase his income, there isn't a sufficient connection between the course and his present employment activities as a media assistant.

## **Seminars, conferences and training courses**

You can claim for the cost of **seminars, conferences and training courses** that relate to your work as a media professional.

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

### **Example: work-related training**

Emilia is a media professional who reports on health emergencies. She attends a weekend seminar on emergency communications, which provides skills, knowledge and advice she needs to effectively communicate risk in an emergency, which she pays for herself.

Emilia can claim a deduction for the costs to attend the seminar, as she incurred the expense and her employer did not reimburse

her for the costs.

Emilia keeps her receipts for these expenses including the course fee, her meals and parking.

## Stationery

You can claim a deduction for the cost of pens, notepads, folders or other stationery you buy if you use them in the course of carrying out your duties as a media professional.

## 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.

For more media professionals' expenses, see:

- [Media professional expenses A–F](#)
- [Media professional expenses G–N](#)
- [Media professional expenses O–P](#)
- [Media professional expenses T–W](#)

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## Media professional expenses T–W

Details on claiming media professional expenses.

**Last updated** 13 May 2025

## On this page

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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** you use to perform your duties as a media professional – such as video camera, laptop and editing software.

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 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: laptop used for work purposes**

Bjorn is journalist for a travel magazine. Bjorn buys a laptop that he only uses for work purposes. He keeps his old laptop and uses that for private purposes.

Bjorn can claim the decline in value of the laptop he buys and uses for work purposes.

## **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 for 3 nights to attend a work-related conference, seminar or training course.

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.

You also can't claim a deduction if you aren't required to sleep away from your home overnight in the course of performing your employment duties. For example, if you fly interstate for work and return home the same day, or you choose to sleep near your workplace rather than returning home.

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 of 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 your 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, that you received and correctly declared your travel allowance and bank statements.

### **Example: travel to attend a meeting**

Beth is a foreign news correspondent for a television network. She travels from her usual workplace in Sydney to London for a three-day meeting with the executive producers and network president. Beth's employer pays for the cost of her flights. Beth incurs the costs for her accommodation, meals and incidental expenses such as taxi fares from her hotel to the meeting venue each day. She receives a travel allowance from her employer that is shown on her income statement.

Beth must include the amount of the travel allowance as income in her tax return.

Beth can claim a deduction for the expenses she incurred in attending the meeting.

As Beth spent more than the Commissioner's reasonable amounts she must keep all of her receipts and documents for accommodation, meals and incidental expenses she incurred in the course of performing her employment duties.

### **Example: work-related travel with private travel component**

David's employer requires him to travel to Perth for planning meetings. While he is there, David's employer allows him to extend his stay to explore the city and tourist attractions. David has kept the receipts for all of the expenses he incurred during the trip. Upon his return, David's employer reimburses him for the

work-related travel, accommodation, meal and incidental expenses he incurred. Although David has kept his receipts, he can't claim any further deductions as his employer has reimbursed him for the full cost of the work-related travel. The expenses he incurs while exploring the city and tourist attractions are private in nature.

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?*

## 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.

## Watches and smart watches

You can't claim a deduction for the cost you incur to buy or maintain **watches or smart watches**, even if you require one as part of your job. This is a private expense.

Similar to ordinary watches, a smart watch (for example, one that connects to a phone or other device to provide notifications, apps and GPS) is a private expense and not deductible under ordinary circumstances.

However, if you require some of the smart watch's functions as an essential part of your employment activities you may be able to apportion the expense between your private and work use.

If your watch is \$300 or less, you can claim a deduction for work-related portion of the watch in the year you bought it. If the watch cost more than \$300, you can claim a deduction for its decline in value over the effective life. To show your work-related use of the watch, you will need to keep a diary or similar record of your use of the watch for a representative period.

You can claim a deduction for the cost of repairs, batteries and watchbands for special watches. You only claim a deduction for the amount you use the item at work if you also wear it for private purposes.

## 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'.

The **Home office expenses calculator** helps you work out the amount you can claim as a deduction for home office expenses.

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*

For more media professionals expenses, see:

- **Media professional expenses A–F**
- **Media professional expenses G–N**
- **Media professional expenses O–P**

- Media professional expenses R-S

Find out about media professionals:

- Income and deductions
- 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.

**Last updated** 13 May 2025

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 work

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 media professionals:

- 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.

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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