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Nurses and midwives – income and work-related deductions

Nurses and midwives guide to income, allowances and claiming deductions for work-related expenses.

Last updated 3 June 2024

For a summary of common expenses, see [Nurses and midwives \(PDF, 440KB\)](#) .

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.

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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

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Amounts you do and don't include

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

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

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

Your income statement or 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, laundry allowance

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, on-call allowance
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or your 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

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	Rural and isolated practice allowance On-call allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Laundry allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

Reginald is a registered nurse at a hospital. When his shift finishes between 6:00 pm and 8:00 am or commences between 6:00 pm and 6:30 am, his employer pays him a shift allowance.

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

Reginald must include the shift allowance as income in his tax return.

Reginald can't claim a deduction. The allowance he receives compensates him for his special working conditions. The allowance doesn't cover any expenses Reginald might incur.

Example: allowance assessable, deduction allowable

Bronwyn is an enrolled nurse at a general practitioners' surgery. During the income year, Bronwyn uses her own vehicle to travel:

- from the surgery to the homes of patients to provide care or deliver prescriptions
- from her home or the surgery to attend work-related training.

Bronwyn's employer pays her 90c per kilometre when she uses her car for work purposes. At the end of the year, her income statement shows she was paid an allowance of \$288 for using her car for work ($320 \text{ kms} \times \$0.90 = \288).

Bronwyn must include the car allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance she receives. Bronwyn must calculate the amount of the deduction using the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she travelled 320 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the 2023–24 income year is 85c per kilometre.

Bronwyn claims a deduction of \$272. Bronwyn calculates her deduction as $320 \text{ kms} \times \$0.85 = \272 .

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 nurses and midwives':


- 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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For a summary of common expenses, see [Nurses and midwives \(PDF, 440KB\)](#) .

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

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

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

You can't claim a deduction if:

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

Find out which expenses you can and can't claim as a nurse or midwife:

- [Nurses and midwives expenses A–F](#)
- [Nurses and midwives expenses G–O](#)
- [Nurses and midwives expenses P–S](#)
- [Nurses and midwives 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. 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.

[Nurses and midwives expenses A–F](#)



Details on claiming common nurse and midwife expenses.

[Nurses and midwives expenses G–O](#)



Details on claiming common nurse and midwife expenses.

Nurses and midwives expenses P–S



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Agency commissions and agency fees

You can claim a deduction for commission payments you made to a nursing agency.

You can't claim a deduction if your employer has paid the commission payment, or for upfront fees, joining fees or search fees paid to a nursing agency.

Annual practising certificate fees

You can claim a deduction for the cost of renewing your **annual practising certificate** if you need it to work in your employment.

The initial cost of getting your practicing certificate can't be claimed as a deduction because you incur the expense to enable you to start employment, not while earning your income.

Example: ongoing expense

Breanna is a registered nurse. She pays to renew her Australian Health Practitioner Regulation Authority (AHPRA) registration so she can continue working as a registered nurse.

Breanna can claim a deduction for the cost of renewing her AHPRA registration. The expense is incurred in the course of gaining her employment income.

Breanna can't claim the initial cost to get her Australian AHPRA registration so that she can commence working as a registered nurse. This is because the cost is incurred to enable her to start working as a nurse.

Car expenses

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

- live a long way from your usual or regular workplace
- have to work outside normal business hours (for example, weekend or early morning shifts).

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

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

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

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

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

You can also claim a deduction for the cost of using 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 first job as a ward nurse to your second job as a personal care worker
- to and from an alternative workplace for the same employer on the same day – for example, travelling between hospitals or medical facilities for your employer
- from home directly to an alternative workplace – for example, travelling from home to a patient's home to provide care.

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 be able to show that the kilometres travelled were work-related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

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

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a 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 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: from alternative workplace to home

Jake works as an ER nurse for a large hospital. As part of his continuing professional development, he is required to attend a seminar after his hospital shift.

Jake uses his own car to travel directly from the hospital to the training facility. He goes directly home after the seminar.

Jake can claim the cost of travelling from the hospital (his regular workplace) to the seminar at the training facility, and then to his home.

Jake keeps a record of his kilometres using the myDeductions tool in the ATO app and uploads this into his tax return at tax time.

Example: private travel to work

Melissa is a midwife at a local hospital. Melissa has to drive to and from work, each day. The cost of this trip is not deductible as it is private in nature.

Melissa incurs the expense to put her in the position to earn her employment income.

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, white shirts and black skirts or pants worn by nurses or midwives.

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 with protective features or functions you wear to protect you from specific risks of injury or illness at work. For example, non-slip shoes or smocks worn to stop you coming into contact with harmful substances. 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, trousers and closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- a **compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides.
- a **non-compulsory uniform** – 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 uniform

Sue is an aged care nurse. She is required to wear a blouse or polo shirt with her employer's logo embroidered on it. The employee guidelines include a requirement to wear black

trousers and closed black shoes, but don't stipulate any other qualities of those items.

Sue can claim a deduction for buying the shirts as they are a compulsory uniform (distinctive items with the employer's logo and compulsory for her to wear at work).

Sue can't claim the cost of buying her black pants or shoes. Even though her employer requires her to wear a specific colour, they are not distinctive enough to make them part of her uniform and are still conventional clothes.

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't claim a deduction for the cost of any **entertainment, fundraising or social functions**. 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 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.

Fines and penalties

You can't claim a deduction for any **fin**es or **penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties. For example, a fine you receive for parking illegally.

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 nurses and midwives' expenses, see:

- Nurses and midwives expenses G–O
- Nurses and midwives expenses P–S
- Nurses and midwives expenses T–W

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Nurses and midwives expenses G–O


Details on claiming common nurse and midwife expenses.

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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.

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

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

Grooming expenses

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

- you receive an allowance for grooming
- your employer expects 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 wash, dry and iron clothing you wear at work if it's:

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

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

This also includes laundromat and dry-cleaning expenses.

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

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

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

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

Example: uniform laundry expenses

Linda's employer provides her with a compulsory uniform to wear at work. She washes, dries and irons her compulsory uniform in a separate load of washing twice a week. Linda works 48 weeks during the year.

She works out her claim of \$96 for laundry as follows:

Number of claimable laundry loads per week × number of weeks = total number of claimable laundry loads

$$2 \times 48 = 96$$

Total number of claimable laundry loads × reasonable cost per load = total claim amount, that is

$$96 \times \$1 = \$96$$

As her total claim for laundry expenses is under \$150 (\$96), Linda doesn't have to provide written evidence of her laundry expenses. Although Linda doesn't require evidence to prove her

claim for laundry, if asked, she will still need to explain how she calculates her claim.

Example: work clothing laundered and maintained by employer

Sebastian is a theatre nurse and is required to wear theatre scrubs while working. The scrubs are supplied by his employer at no cost. Sebastian wears plain clothes to and from work and changes into his scrubs when he arrives at the hospital.

At the end of each shift, he places the dirty scrubs into a washing hamper that is collected and laundered by a professional cleaning company at his employer's cost.

As Sebastian doesn't incur any costs for cleaning the scrubs he wears at work, he can't claim a deduction.

Sebastian also can't claim a deduction for washing the everyday clothes he wears to and from work because these clothes are conventional.

Meal and snack expenses

You can't claim 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).

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.

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 as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is not shown as a separate allowance on your income statement.

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

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

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

Example: overtime meal

Sandra is a neonatal nurse. She completes her 8-hour shift and is asked to work for an additional 3 hours. She is given a meal break and paid a meal allowance of \$19 under her enterprise bargaining agreement. Sandra buys and eats a meal costing \$22 during her overtime meal break.

Sandra can claim a deduction for \$22 as the expenditure on the meal she eats while on overtime duty as she incurs the expense in earning her employment income. It is not private in nature.

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 nurses and midwives' expenses, see:

- [Nurses and midwives expenses A–F](#)
- [Nurses and midwives expenses P–S](#)
- [Nurses and midwives expenses T–W](#)

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Nurses and midwives 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. These are private expenses.

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

Example: deductible parking expense

Lincoln drives his own car to work each day and parks in the secure parking centre next to the hospital where he works.

Twice a year Lincoln drives his car to a training facility to undertake continuing professional development training, required by the Nursing and Midwifery Board of Australia. He pays for parking and isn't reimbursed by his employer.

Lincoln can't claim the cost he incurs parking at his regular place of work. However, he can claim his parking at the training facility as this is incurred on a work-related trip.

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 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.

For more information, see:

- [Mobile phone, mobile internet and other devices](#)
- [Home phone and internet expenses](#)

Example: calculating phone expenses

Ben is a nurse unit manager running the ward at a hospital. He is required to be on call when not on the ward to provide advice to

nurses in the treatment of patients.

Ben uses his personal mobile phone for work purposes. He is on a set plan of \$69 per month and rarely exceeds the plan cap.

He receives an itemised bill from his phone provider each month that includes details of his individual phone calls he has made.

At least once a year, Ben prints out his monthly bill and highlights the work-related calls he made. He also makes notes on his bill about who he has called for work – for example, his manager and his staff.

Out of the 300 phone calls he has made in a 4-week period, Ben works out that 90 (30%) of the individual phone calls are for work. He then applies that percentage to his cap amount of \$69 a month.

Ben calculates his phone calls for work purposes as follows:

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

$90 \div 300 = 0.30$ (that is 30%)

Ben can claim 30% of the total bill of \$69 for each month for work purposes, calculated as:

$\$69 \times 0.30 = \20.70

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

$10.6 \text{ months} \times \$20.70 = \$219.42$

Example: work and private use

Suni uses her computer and personal internet account at home to complete compulsory training. Suni also uses her computer and the internet for private purposes.

Suni keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes. Suni's internet

use diary showed 10% of her internet usage was for work-related activities and 90% was for private use.

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

$$\$1,200 \times 0.10 = \$120 \text{ as work-related internet use.}$$

If there was anyone else that accessed the internet connection, Suni must reduce her claim to account for their use.

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.

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 it directly relates to your employment as a nurse or midwife and at the time the expense was incurred it:

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

You can't claim a deduction for a self-education expense if at the time the expense was incurred, it:

- 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 will also be able to 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 from home, you may also be able to claim **work from home running expenses**, but not occupancy expenses.

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

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support 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 to improve knowledge and skills in current job

Carmel is a registered nurse working in a rural hospital. Her current work duties include caring for children. She is also currently studying to specialise in paediatrics.

Carmel can claim her self-education expenses for this course because her studies will maintain and improve the skills and knowledge she needs to perform her current duties (which include caring for children).

Example: study to upgrade qualifications

John is a registered nurse working in a hospital and currently studying to specialise in intensive care nursing. John's pay will increase once he gets the qualification.

John can claim self-education expenses because his study will lead to an increase in his income from his current employment.

Example: can't claim due to limited use in current role

Ling is a registered nurse working in an aged care facility while studying to become a specialist nurse in midwifery. The study will primarily provide skills for a new position, which means she'll have to seek new employment.

Ling isn't eligible and can't claim her self-education expenses because her specialised study has only limited or no use in her current work and therefore lacks sufficient connection to the duties performed.

Example: study isn't relevant to current duties

Claire is a personal carer working in a nursing home. Her duties include giving personal care to residents, assisting with daily living activities and reporting to a registered nurse about the patients. She doesn't take temperatures, blood pressure or administer medications. Claire decides to complete a Bachelor of Nursing to become employed as a registered nurse, which will involve different duties.

Claire can't claim a deduction for her self-education expenses because the course isn't relevant to her duties.

Example: working in an unrelated field

Tommy is a part-time nursing student. He supports himself by driving taxis. Having completed sufficient modules to be able to work as an enrolled nurse Tommy applies for a part-time job as an enrolled nurse and is successful.

Tommy can't claim the nursing study expenses he incurs while earning income as a taxi driver. This includes course fees he pays before he starts working as a nurse, even if the fees cover modules that he hasn't yet completed.

However, now he's working as an enrolled nurse on a part-time basis, Tommy can claim the self-education expenses he incurs after he commenced working as an enrolled nurse.

Example: working to support study rather than studying to increase skills

Duong on a casual basis works as a carer through a nursing agency to support himself whilst studying for a Bachelor of Nursing. Once he has his degree, Duong will be able to work as a registered nurse.

Duong can't claim his study expenses as a tax deduction because he was:

- working to support his study
- not studying to increase his skills, knowledge or income from his work activities as a carer.

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 nurse or midwife.

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 of the expenses. For example, you add a holiday of one week to a training course that runs for one week.

Example: deductible conference and record keeping

Virginia is a night-shift nurse. To earn her continuing professional development points, broaden her knowledge and develop professional qualities for her role, she attends a Night-Shift Nursing Conference costing \$629.

The conference is held in the hospital conference room in the building next door to her regular place of work. As the conference is related to her role, Virginia can claim a deduction for the cost of attending the conference.

Virginia takes a photo of the receipt she receives for the conference and uploads the photo to the myDeductions tools in the ATO app so that she knows where the information is when she is ready to lodge her tax return.

Stationery

You can claim a deduction for the cost of logbooks, diaries and pens that you use for work. For example, a diary to keep a record of your continuing professional development.

You can't claim a deduction if your employer provides or reimburses you for these items.

For more nurses and midwives' expenses, see:

- [Nurses and midwives expenses A–F](#)
- [Nurses and midwives expenses G–O](#)
- [Nurses and midwives expenses T–W](#)

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Nurses and midwives expenses T–W

Details on claiming common nurse and midwife 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.

You can't claim a deduction for travel expenses between home and work because 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 nurse or midwife. For example, a stethoscope.

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. 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 are supplied by your employer or a third party supplies for use.

Example: medical equipment deductible

Jian is a midwife. At work, she needs access to items such as a stethoscope, sphygmomanometer, nurses' fob watch, nurses' pouch, foetal stethoscope, safety glasses, measuring tape, surgical scissors and artery forceps. Jian buys a midwifery nurses kit at a cost of \$120 containing all of the items above for use at work. She only uses the kit at work.

As the kit cost \$300 or less and Jian only uses the kit at work, she can claim its full cost (\$120) as an immediate deduction.

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.

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 are not 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 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 of Taxation'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 only 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 written evidence 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, that you received and correctly declared your travel allowance and bank statements.

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 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 to protect yourself against the risk of contracting infectious diseases while you are working. The expense relates to your personal health and is private in nature.

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.

However, you can claim a deduction if your watch has special characteristics that you use for a work-related purpose. For example, a nurse's fob watch.

If the watch cost more than \$300, you can claim a deduction for its decline in value over the effective life.

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.

Similar to ordinary watches, a smart watch (that connects to a phone or other device to provide notifications, apps and GPS, for example) 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. In order 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.

Example: specialty watch deductible

Alastair is a nurse. When he started working in a hospital, he bought a nurses' fob watch for \$150 that he only wears during work hours. Alastair can't wear a normal wristwatch for hygiene reasons.

Alastair can claim a deduction for the expense.

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), unless your

home is your 'place of business'. This occurs where your home office is both:

- your principal place of work because no other work location is provided by your employer
- exclusively or almost exclusively used for work purposes.

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.

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

For more guidance on working from home expenses, see:

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

For more nurses and midwife expenses, see:

- Nurses and midwives expenses A–F
- Nurses and midwives expenses G–O
- Nurses and midwives expenses P–S


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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 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 the specific 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 nurses and midwives':

- Income and allowances
- Deductions for work expenses

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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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