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Adult industry workers – income and work-related deductions

Adult industry workers guide to income, allowances and claiming deductions for work-related expenses.

Last updated 7 May 2025

Income and allowances

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

Deductions for work expenses

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

Record keeping for work expenses

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

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Income and allowances

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

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Amounts you do and don't include

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

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

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

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

Allowances

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

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

- to help you pay for a work expense – for example, tools and equipment

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, attendance before commencement of employment
- 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](#).

Example: allowance for laundry expenses

Wanda serves drinks in an adult dance club. Wanda must wear a compulsory uniform when she is working. Her uniform is a t-shirt and a black skirt, both which have the club's name on them.

Wanda's employer gives her the uniform, but Wanda is responsible for laundering it.

Wanda receives a laundry allowance of \$4 per week for laundering her uniform. The allowance is shown on Wanda's income statement at the end of the income year.

Wanda must declare the allowance as income in her tax return.

Wanda can claim a deduction for the expenses she incurs to wash and iron her compulsory uniform.

Allowances not on your income statement or payment summary

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

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

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

- don't include it as income in your tax return

- can't claim any deductions for the work expenses the allowance covers.

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

If you spend your allowance on 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 allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deductible (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Nude allowance Attendance before commencement of employment	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
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Example: allowance for working conditions

Ricky is an employee dancer at an adult entertainment club. As Ricky appears nude or semi-nude, his employer pays him a nude allowance of \$25 per week.

The allowance is shown on Ricky's income statement at the end of the income year.

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

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

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 isn't 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 adult industry workers':

- Deductions for work expenses
- Record keeping for work expenses

Deductions for work expenses

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

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

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

If the expense was for both work and private purposes, you only claim a deduction for the work-related portion of the expense.

You can't claim a deduction if:

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

Find out which expenses you can and can't claim as an adult industry worker:

- **Adult industry expenses A–F**
- **Adult industry expenses G–O**
- **Adult industry expenses P–S**
- **Adult industry 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 registered 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.

Adult industry expenses A–F



Details on claiming adult industry worker expenses.

Adult industry expenses G–O



Details on claiming common adult industry worker expenses.

Adult industry expenses P–S



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Adult industry expenses A–F

Details on claiming adult industry worker expenses.

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Advertising

You can claim a deduction for the total cost of advertising your services in the adult industry if it results in you earning income in addition to your salary and wages, for example, commission or bonuses.

Agency commissions and agency fees

You can claim a deduction for commission payments you make to an agency.

You can't claim a deduction for the upfront costs of joining or using the services of an employment and recruitment agency or an agent to get work.

You can't claim a deduction if your employer pays the commission, upfront fees, joining fees or search fees to an agency.

Example: agency commission

Zahra is an employee exotic dancer through an agency. She works one night at a club and is paid \$700. Zahra pays commission of \$48 to the agency.

Zahra must declare \$700 as income in her tax return. Zahra can claim a deduction of \$48 for the commission she pays. She incurs the fees in the course of earning her wages.

Audition expenses

You can't claim a deduction for the cost of preparing for or attending auditions. You incur these costs to get work and not as an employee undertaking your employment activities.

Car expenses

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

- live a long way from your usual or regular workplace
- work outside normal business hours.

In limited circumstances, you can claim the cost of **trips between home and work** where you had shifting places of employment. That is, you have no fixed place of work and you continually travel from one work site to another before returning home.

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

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling directly to the club from your second job as a retail assistant
- to and from an alternative workplace for the same employer on the same day – for example, if you travel from client to client
- from home directly to an alternative workplace – for example, travelling from home to a workplace that is not your regular work location.

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

method to work out your deduction if you:

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

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

If you use the **logbook method**, you need to keep a valid logbook to help you work out the percentage of work-related use along with written evidence of your car expenses.

If you use the **cents per kilometre method**, you can claim a **set rate** for each work-related kilometre travelled. The maximum number of kilometres you can claim under this method is 5,000. You must be able to show how you work out your kilometres and that they were work-related.

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 are not

required to keep a logbook, it is the easiest way to calculate your work-related use of the vehicle.

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

Example: shifting workplace

Lara is an employee exotic dancer. At the start of each shift, she receives a list of clients and their addresses. Lara uses her own car to travel from home to each of the addresses on her list.

Lara can claim a deduction for the car expenses she incurs for the travel:

- from her home to the first client
- between the clients' addresses
- from the last client to her home.

Lara has shifting places of work. The travel expenses Lara incurs from the time she leaves home to start her shift until she returns home at the end of her shift are incurred in earning her income.

Example: home to work travel not deductible

Ben is an employee escort. Generally, Ben's appointments are organised in advance. During shifts when he has no appointment, he is on call. If a client calls his employer during a shift Ben doesn't have an appointment, they call him and let him know where and when he needs to meet the client. Ben only has an appointment to see one client per shift.

Ben can't claim a deduction for expenses he incurs in travelling from his home to his appointments. He doesn't incur the expenses in the course of earning his income, they are private.

Although Ben often attends different locations to carry out his duties, he doesn't have shifting workplaces. This is because Ben

doesn't continually travel to different appointments before he returns home at the end of his shift.

Child care

You can't claim a deduction for **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) that isn't part of a costume you only wear at work, even if your employer requires you to wear it and you only wear these items of clothing at work. 'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, jeans, dresses or a skirt.

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 you wear to protect you from specific risks of injury or illness at work. For example, steel-capped boots, fire-resistant clothing, or boiler suits that protect conventional clothing. Conventional clothes you wear at work are not protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, drill shirts, shorts, trousers, socks and closed shoes.
- **conventional clothing for a costume** – clothing that is bought or hired specifically for your work and which is not used for private purposes. For example, a burlesque dancer can claim costumes and dance shoes that are distinctive to role.
- **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: occupation specific clothing

Candice is an employee dancer at an adult entertainment bar. Her employer requires her to wear costumes that are not conventional in nature when she is working.

Candice can claim a deduction for the cost of buying and cleaning these items as they are occupation specific.

Consumables

You can claim a deduction for consumable items you use solely for earning your income as an employee in the adult industry. This includes items such as condoms, lubricants, gels, oils and tissues.

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 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 do not have a direct connection to your employment activities.

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

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.

Fitness expenses

You can't claim a deduction for **fitness expenses**, such as gym fees, gym clothes or equipment to maintain your personal fitness. This is the case even if you need to pass medical examinations and fitness tests to maintain your employment.

For more adult industry worker expenses, see:

- **Adult industry expenses G–O**
- **Adult industry expenses P–S**
- **Adult industry expenses T–W**

Adult industry expenses G–O

Details on claiming common adult industry worker 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.

Grooming expenses

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

- you may receive an allowance for grooming

- your employer expects you to be well groomed when at work.

You can claim a deduction for stage makeup and products you use for removing stage makeup.

Some brands of makeup sold in department stores are considered stage makeup, and some stage makeup stores sell makeup that isn't greasepaint based. In both cases, you can claim the costs of this makeup.

Example: grooming expenses

Fiona is an exotic dancer. Fiona's employer expects her to be well groomed and to wear her makeup in a particular way.

When she is dancing, Fiona uses a lot of hair spray to keep her hair in place. Fiona wears stage foundation, powder and lipstick but uses general makeup products for everything else. She only uses the stage makeup for work.

To keep her hair in good condition and remove the build-up of hair spray, Fiona has a hair treatment at her hairdresser every week.

Fiona can claim a deduction for the cost of the stage makeup (foundation, powder and lipstick) she buys to wear on stage.

Fiona can't claim a deduction for her normal makeup or her hair treatments. These 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
- 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 work-related clothing from one of the categories above
- 50c per load if you mix personal items of clothing with work-related items.

You can claim the actual costs you incur for repairs and dry-cleaning expenses.

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

Example: laundry for compulsory uniform

Tom is a bartender at an adult entertainment club. His employer provides work shirts with the company logo which must be worn when he is at work. Tom must also wear smart black pants.

Tom can claim a deduction for the laundering of his work shirts as the logo makes them unique and distinctive to the organisation he works for. He can't claim the cost of the shirts as he didn't incur the expense.

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

Tom works for 50 weeks during the income year and washes his shirts twice a week in a mixed load with other clothes.

Tom calculates his laundry claim as follows:

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

$$2 \times 50 \text{ weeks} = 100 \text{ weeks}$$

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

$$100 \times \$0.50 \text{ per load} = \$50$$

Tom can claim a deduction of \$50 for laundry expenses. As Tom's total deduction for laundry expenses is under \$150, he isn't required to keep written evidence of his laundry expenses. However, if asked, Tom will still be required to explain how he calculated his claim.

Massage expenses

You can't claim a deduction for the cost of massage or other alternative therapies, these are private expenses.

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**).

Example: no deduction for meal expenses

Billy works in an adult entertainment bar. During his shift, he gets a 30 minute meal break. During his break, Billy buys some fruit, almonds and large bottle of water to eat and drink while he is on his break and during the remainder of his shift.

Billy can't claim a deduction for the food and drink he buys. It is a private expense.

Multimedia

You can claim a deduction for the work-related part of the cost of multimedia, if it's directly related to your current employment as an employee in the adult industry. For example, you download music files to use for rehearsals.

Example: music downloaded for routine

Lucy is an employee exotic dancer. On each of her shifts, Lucy does several routines to different songs. Lucy's employer asks her to provide the music for her routines so there is no mix up with other dancers during the shift. Lucy pays to download each song and for the USB stick she saves them onto.

Lucy can claim a deduction for the cost of the songs she downloads, and the USB stick she uses to save them onto.

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

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

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

In all cases, you need to be able to show:

- you spent the money
- how you worked out your claim.

Example: overtime meals with an allowance

Carl works at an adult entertainment bar. During the income year, Carl works overtime 10 times after completing his normal 8-hour shift. He receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. This is less than the reasonable amount. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$200. That is, 10 overtime shifts × \$20.

In his tax return, Carl includes the allowance as income and claims a deduction. He works out his deduction as:

$$\$15 \times 10 \text{ overtime shifts} = \$150.$$

That is the actual amount he spent on overtime meals multiplied by the number of overtime shifts.

As the amount Carl spends on his meals is less than the reasonable amount, Carl doesn't have to keep receipts. However,

if asked, Carl will have to show that he spent the \$150 on overtime meals and how he worked out his claim

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

For more adult industry worker expenses, see:

- Adult industry expenses A–F
- Adult industry expenses P–S
- Adult industry expenses T–W

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Adult industry expenses P–S

Details on claiming common adult industry worker expenses.

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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 a private expense.

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

Example: deduction for parking fees and tolls

Marnie is an employee exotic dancer. At the start of each shift, Marnie is provided with a list of clients to visit and their addresses. Marnie uses her own car to travel from home to each of the clients on her list.

On some occasions, Marnie pays for parking near the venue the client engages her to dance at. When travelling between her clients during her shift, Marnie also incurs tolls occasionally.

Marnie can claim a deduction for the parking fees and tolls she incurs when she is travelling between client visits on her shift.

Example: no deduction for parking fees

Bob drives his own car to work each day and parks in the secure parking centre next to the adult entertainment club he works at.

Bob can't claim the cost of parking at his regular place of work.

Phone, data and internet expenses

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

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

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

You can't claim a deduction if your employer:

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

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

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

For more information, see:

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

Example: calculating phone expenses

Adele uses her mobile phone to contact her manager and clients while she is working. Adele is on a set plan of \$49 a month.

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

At least once a year, Adele prints out her account and highlights her work-related phone calls. She makes notes on her account for the first month about who she is phoning for work. For example, her manager and her clients.

Out of the 300 phone calls she has made in a 4-week period, Adele works out that 150 (50%) of the individual phone expenses billed to her are for work. She applies that percentage to her monthly plan amount (\$49 a month).

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

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

$$150 \div 300 = 0.50 \text{ (that is 50\%)}$$

Adele can claim 50% of the total bill of \$49 for each month for work purposes, that is:

$$\$49 \times 0.50 = \$24.50$$

Adele's total expense for work-related phone calls is:

$$10.6 \text{ months} \times \$24.50 = \$259.70$$

Example: work and private use

Sylvanna uses her computer and personal internet account at home to access her work emails, client details and manage her appointments. Sylvanna uses her computer and the internet for work and private purposes.

Sylvanna's internet use diary showed 40% of the time she spent using the internet was for work-related activities and 60% was for private use. 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, Sylvanna needs to reduce her claim to account for their use.

Photographs

You can claim a deduction for the cost of maintaining a photographic portfolio for publicity purposes. You can't claim a deduction for the initial cost of preparing the portfolio.

Example: portfolio for work purposes

Sunita is an employee of an escort agency. Sunita decides to update her photographic portfolio because others who have done so using a particular photographer, now have more appointments.

Sunita pays the photographer \$650 for a photo shoot and for a copy of the updated photos to include in her portfolio.

Sunita can claim a deduction of \$650 for the cost of updating her photographic portfolio.

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 they directly relate to your employment as an employee in the adult industry 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 for a 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 or profession

- 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**, travel expenses (for example, attending a lecture interstate), transport costs, books and equipment. 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 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 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: course related to current employment

Dan produces and directs adult movies. He decides to enrol in an advanced diploma of screen and media (film and television). The course covers production techniques and processes, directing techniques and processing and advanced editing, post-production and visual effects.

Dan pays for his course fees, reference books and other materials.

Dan can claim a deduction for the self-education expenses he incurs. The course will maintain and improve the knowledge and skills he requires to do his job.

Example: course to change employment

Allanah is a burlesque dancer. Due to some injuries and long working hours, Allanah no longer wants to be a full-time dancer. Allanah decides to become a lawyer and starts studying a Bachelor of Laws degree part-time.

Allanah can't claim a deduction for the cost of undertaking her law degree. The course will enable Allanah to change her employment and it doesn't allow her to maintain or improve the knowledge she requires to be a burlesque dancer.

Seminars, conferences and training courses

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

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 a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course – for example you add a holiday of one week to a

training course that runs for one week, then you can only claim the work-related portion.

Example: deductible conference expenses

Gwyneth is an actor in the adult industry. Each year she pays the fee to attend an adult entertainment conference to maintain or increase the knowledge, capabilities or skills she needs to earn her income in her current employment.

Gwyneth can claim a deduction as she incurs the expense and her employer doesn't reimburse her.

Example: study to improve skills for a current job

Carmel is an exotic dancer and attends dance classes to maintain her existing dance skills, and to learn new dance skills.

Carmel can claim a deduction for the cost of the classes. The lessons will maintain and improve the skills and knowledge she needs to perform her current duties.

For more adult industry worker expenses, see:

- Adult industry expenses A–F
- Adult industry expenses G–O
- Adult industry expenses T–W

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Adult industry expenses T–W

Details on claiming common adult industry worker expenses.

Last updated 7 May 2025

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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 an adult industry worker.

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

If a tool or item of equipment cost you \$300 or less, you can claim a deduction for the full amount 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: cost of tools and equipment \$300 or less

Esther is employed by an agency as a roaming performer at expos, festivals and parties. She buys unique props (\$150) and costumes (\$100) that she uses in her performances. Esther only uses these costumes and props at work.

Ester can claim an immediate deduction for the expenses she incurs for the equipment as:

- the equipment cost less than \$300 and doesn't form part of a set
- she requires the equipment to perform her work-related duties
- she only uses these items at work.

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. For example, if you're required to 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 either:

- sleep in accommodation your employer provides
- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

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

- you were away overnight
- you 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 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 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 amount 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 need to keep written evidence for other travel expenses 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.

If your deduction is for more than the Commissioner's reasonable amount you need to keep written evidence for all your travel expenses, not just the amount over the Commissioner's reasonable amount.

Even if you're 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 expenses before employment

Brett travels from regional Victoria to Melbourne to audition for a role. He pays for his travel, accommodation and meals to attend the audition.

Brett can't claim a deduction as the expenses are incurred to get a job.

Example: less than reasonable amount incurred

Veronique is employed as a burlesque dancer to perform in the major capital cities in her employer's latest production. Veronique's employer pays for all the airfares and accommodation expenses.

Veronique receives an allowance for meals and incidentals of \$375 per week while she is on tour. The total allowance of \$8,250 for the 22 weeks of the tour is shown on her income

statement. Veronique spends less than the reasonable amount for meals and incidentals per day.

Veronique must declare the allowance as income in her tax return because it is on her income statement.

Veronique can claim a deduction for the amount she spent on meals and incidental expenses. She isn't required to get and keep receipts for the expenses because the amount she spent is less than the relevant reasonable amounts. However, if asked, she would still be required to show how she calculated her claim and that she had spent money on meals and incidentals.

Veronique can't claim a deduction for airfares or accommodation because her employer pays for them.

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. If your fees are deducted from your wages and your employer shows the deduction on your income statement or payment summary, you can use that as evidence of the amount you pay.

For more adult industry worker expenses, see:

- Adult industry expenses A–F
- Adult industry expenses G–O
- Adult industry expenses P–S

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Record keeping for work expenses

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

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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 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 adult industry workers:

- Income and allowances
- Deductions for work expenses

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