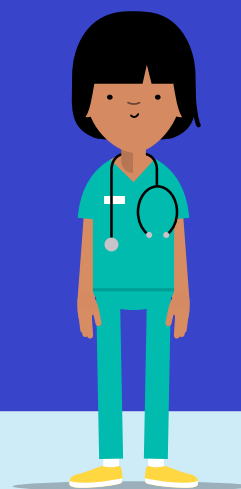




Australian Government
Australian Taxation Office

If you're a doctor, specialist or other medical professional it pays to learn what you can claim



To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.*

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

* You can use the [myDeductions](#) tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses



- ✘ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours.
- ✔ **You can claim** the cost of using a car you own when you drive:
 - directly between separate jobs on the same day – for example, driving from your main job as a GP to your second job as a university lecturer
 - to and from an alternate workplace for the same employer on the same day – for example, travelling to different hospitals or medical centres.
- ✔ In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
 - there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you use the logbook method, you need to keep a valid logbook to 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 calculated your work-related kilometres and that those kilometres were work related.

If you claim 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, servicing, and insurance costs.

Travel expenses



- ✔ **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties. Travel expenses can include meals, accommodation and incidental expenses you incur when travelling for work.

- ✘ **You can't claim** travel expenses if you are taking private travel and add on a work-related component – for example, while on holiday, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.
- ✘ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

Clothing and laundry expenses (including footwear)



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

- ✘ **You can't claim** the cost to buy, hire, repair or clean conventional clothing you wear for 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 – for example, business attire.
- ✔ **You can claim** the cost to buy, hire, repair or clean clothing if it is:
 - protective – clothing which has protective features or functions that you wear to protect you from specific risks of injury or illness at work. For example, lab coats or surgical caps
 - a compulsory uniform – you are explicitly required to wear it by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation.

Self-education and study expenses



- ✔ **You can claim** self-education and study expenses if your course relates directly to your employment as a medical professional and it:

i **This is a general summary only.** For more information, go to ato.gov.au/doctors or speak to a registered tax professional.

- maintains or improves the skills and knowledge you need for your current duties
 - results in or is likely to result in an increase in income from your current employment.
- ✘ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job.

Working from home expenses



- ✔ If you work from home, **you can claim** a deduction for expenses you incur that relate to your work. You must:
 - use one of the methods set out by us to calculate your deduction
 - keep the correct records for the method you use.
- ✘ **You can't claim:**
 - items your employer provides – for example, a laptop or a phone
 - any items where your employer pays for or reimburses you for the expense.

Other expenses



- ✔ **You can claim** the work-related portion of other expenses that relate to your employment including:
 - professional indemnity insurance
 - medical journal subscriptions and publications
 - medical professional association membership fees
 - phone and internet costs, with records showing your work-related use
 - medical equipment and insurance for that equipment
 - personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray.
- ✘ **You can't claim** flu shots and other vaccinations, even if you're required to have them for work.

