

## SEEK PROFESSIONAL ADVICE

Always seek advice from us or a registered tax professional. Advice from us is free.

Friends, family and colleagues may not have the most up-to-date information; their advice may lead to you paying the wrong amount of tax.

## IF YOU GET IT WRONG

If you realise that you did not include something on your tax return that you should have, or there is some other error on your tax return, you need to correct it as soon as possible by requesting an amendment.

Contact us or your registered tax professional for help in requesting an amendment.

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### OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

#### The information in this publication is current at June 2007.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at [www.ato.gov.au](http://www.ato.gov.au) or contact us.

### PUBLISHED BY

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## ➤ WHERE TO FIND MORE INFORMATION

- Visit our website at [www.ato.gov.au/individuals](http://www.ato.gov.au/individuals)
- Phone the Personal Infoline on **13 28 61** between 8.00am and 6.00pm, Monday to Friday (a translating and interpreting service is also available by phoning **13 14 50**).
- Refer to the publications listed below.
- See a registered tax professional.

## PUBLICATIONS

The following publications are available **free** from us:

- *Claiming work-related expenses* (on our website only)
- *Guide to Depreciating assets* (NAT 1996)
- *Working in Australia* (NAT 2414)
- *Entering the Australian tax system* (NAT 2705)
- *TaxPack* (NAT 0976)

To obtain any of our publications with a NAT number, you can:

- visit [www.ato.gov.au](http://www.ato.gov.au) and select Booklets and publications – all ATO listing – search, then type in the NAT number
- phone our Publications Distribution Service on **1300 720 092** and quote the NAT number shown after the title of the publication, or
- visit one of our shopfronts.

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<b>INDIVIDUALS</b>	EMPLOYEES	GUIDE	JUNE 2007
SEGMENT	AUDIENCE	FORMAT	DATE



**Australian Government**  
**Australian Taxation Office**

# Work-related expenses

If you are an employee you will have entitlements and tax obligations



Don't pay more tax than you need to.

## INCOME

### DID YOU KNOW?

- You must include the total income from all of your jobs on your tax return, including:
  - full-time
  - part-time, and
  - casualeven if you did not receive a payment summary.
- Income includes:
  - salary and wages
  - commissions
  - bonuses
  - tips
  - gratuities
  - jury attendance fees
  - income from sickness and accident insurance policies
  - income from Centrelink, and
  - investment income from bank deposits and shares.

## EXPENSES

### DID YOU KNOW?

- You can claim many expenses that relate to your work.
- We can help you decide if there is sufficient connection between the expenses and your work for you to make a claim.
- You must have spent the money and not have been reimbursed by your employer.
- You include your expenses for the income year on your tax return.
- The following expenses associated with work are not deductible:
  - travel between your home and your work place
  - uniform expenses for conventional clothing like a black skirt and white shirt or blouse, and
  - self-education expenses where the course you are undertaking is to enable you to get a job.

## RECORD KEEPING

### DID YOU KNOW?

- You don't need receipts if your work-related expenses are not more than \$300, but you must be able to show that the deduction relates to your income and how you calculated the amount you claimed.
- If you claim more than \$300 for work-related expenses you will need to keep written evidence to prove the total amount, not just the amount over \$300.
- We accept a wide range of documents as written evidence of your claim, for example:
  - paper or electronic copies of documents, such as invoices, receipts or delivery notes
  - statements from financial institutions, such as credit card statements
  - BPay receipt numbers
  - PAYG payment summary, and
  - warranty documents

You only need to keep your payment summary and expense records for two years if you have simple tax affairs.