

## Supporting documentation schedule

To claim a work-related expense as a deduction:

- › you must have spent the money yourself and not be reimbursed by your employer,
- › it must directly relate to earning your income
- › you must have a record to prove it
- › if there was a private component, you can only claim a deduction for the work-related portion of the expense

Send us copies of the relevant documents listed below – the copies need to be clear and readable, otherwise we may ask you to provide them again. Do not send your original documents to us.

Copies of documents are unable to be returned to you.

If you are unable to provide all of the documents, we may need to seek further information from you.

The information provided in this schedule can be found in more detail on the ATO website <https://www.ato.gov.au/individuals/income-and-deductions/deductions-you-can-claim/>

Tax Return Item & Description	Supporting Documentation
<b>Deductions</b>	
<b>D1 Work-related car expenses</b>	<p><b>Cents per kilometre method</b></p> <p>If you claimed a deduction for car expenses using the ‘cents per kilometre’ method, provide the following:</p> <ul style="list-style-type: none"> <li>➤ copies of the car registration certificate or papers</li> <li>➤ a record of how you worked out your business kilometres per car, per income year – for example, you should advise the: <ul style="list-style-type: none"> <li>○ purpose of the travel undertaken</li> <li>○ frequency of any work-related travel</li> <li>○ number of kilometres travelled for work-related purposes</li> </ul> </li> <li>➤ if your claim relates to the transport of bulky tools and equipment provide a list of all work items carried, the weight and size. If work items are carried in a bag provide the dimensions and weight of the bag</li> <li>➤ details of the storage available for your tools and equipment at your workplace, including details about where it is located and whether it can be locked</li> <li>➤ any other evidence which confirms that the travel claimed was undertaken in your car in the course of carrying out your employment duties. This could include: <ul style="list-style-type: none"> <li>○ a copy of your job description</li> <li>○ employment contract</li> <li>○ the relevant award or workplace/enterprise bargaining agreement.</li> </ul> </li> </ul> <p>Common issues</p> <p>The following are common issues encountered with cents per kilometre claims:</p> <ul style="list-style-type: none"> <li>➤ Claiming 5,000km without being able to show how you had travelled 5,000km</li> <li>➤ Claiming more than 5,000km for a single vehicle in a single year.</li> <li>➤ Claiming for a car that you do not own.</li> </ul>

**Work-related car expenses - logbook method**

If you claimed a deduction for car expenses using the 'logbook' method, provide the following:

- details of how your claim was calculated (that is, a description of each expense included in the claim and the amount claimed for each expense)
- copies of the purchase or lease documents for your car and copies of the car registration certificate or papers for the income year/s you are claiming car expenses
- the calculation for the decline in value (depreciation)
- copies of your logbook and odometer records. The logbook **must** contain:
  - when the logbook period begins and ends
  - the car's odometer readings at the start and end of the logbook period
  - the total number of kilometres the car travelled during the logbook period
  - the number of kilometres travelled for each journey recorded in the logbook. You will need to record the:
    - odometer readings at the start and end of the journey
    - business kilometres travelled
    - reason for the journey
  - the business-use percentage for the logbook period
  - the odometer readings at the start and end of each income year you use the logbook method
- copies of original receipts for all car expenses claimed:
  - except for fuel and oil receipts if you have used odometer records to estimate your fuel and oil expenses
  - including all fuel and oil receipts if you have not used odometer records to estimate your fuel and oil expenses.
- if your claim relates to the transport of bulky tools and equipment provide:
  - a list of all work items carried, the weight and size. (If work items are carried in a bag provide the dimensions and weight of the bag)
  - details of the storage available for your tools and equipment at your workplace, including details about where it is located and whether it can be locked.
- any other evidence confirming that the travel claimed was undertaken in your car in the course of carrying out your employment duties. This could include:
  - a copy of your job description
  - employment contract
  - the relevant award or workplace/enterprise bargaining agreement.

**Common issues**

The following are common issues encountered with logbook claims:

- A logbook has not been kept or has not been kept correctly. You must have a logbook to use the logbook method, even if your business use was 100%, or your business use was a fixed pattern
- Your usage of the vehicle has changed significantly since the logbook was kept and a new logbook has not been kept to account for this change
- The number of cars you used for work changed, or you used multiple vehicles for work and did not keep concurrent logbooks
- The opening and closing odometer readings for the period during the financial year the car was owned have not been kept
- The use of the car, both private and for work, during the 12-week logbook period is not representative of the use of the car throughout the year. A logbook may have to be kept for longer than 12 weeks if there is no regular pattern of use of the car.

Also see:

	<p>Taxation Ruling TR2021/1 <i>Income tax: when are deductions allowed for employees' transport expenses.</i></p> <p>To read this ruling visit, <a href="http://ato.gov.au">ato.gov.au</a> and on the top right side of the website click 'Legal database', search for 'TR2021/1'.</p>
<p><b>D2</b> Work-related travel expenses</p>	<p><b>Travel expenses</b></p> <p>If you claimed travel expenses, provide the following:</p> <ul style="list-style-type: none"> <li>➤ an employment contract, job description or duty statement showing that you needed to travel in the course of performing your work</li> <li>➤ details of any travel allowances or reimbursements received, including: <ul style="list-style-type: none"> <li>○ the name of the workplace/enterprise bargaining agreement the allowance is paid under</li> <li>○ how the allowances or reimbursements were calculated</li> <li>○ details of the expenses they are paid to cover</li> </ul> </li> <li>➤ a copy of final payslip for the income year issued by your employer</li> <li>➤ an explanation of how the travel was work related</li> <li>➤ details of any persons that accompanied you and their relationship to you, details of how you worked out the proportion you claimed</li> <li>➤ a travel diary for each trip that was more than 6 nights in duration. The diary must show what you did each day for work and/or private purposes while travelling</li> <li>➤ details of any private travel, for example a holiday after work-related travel and an explanation of how you apportioned your claim</li> <li>➤ copies of all receipts for all meals, accommodation, flights and incidentals you are claiming.</li> </ul> <p>You should provide an explanation of how each expense was incurred in the course of earning your assessable income and cross-reference your receipts and other evidence with the list of expenses.</p> <p><b>Travel expenses using Commissioner's reasonable amounts</b></p> <p>If you claimed travel expenses using the Commissioner's reasonable amount, provide the following:</p> <ul style="list-style-type: none"> <li>➤ an employment contract, job description or duty statement showing that you needed to travel in the course of performing your work</li> <li>➤ details of any travel allowances or reimbursements received, including: <ul style="list-style-type: none"> <li>○ the name of the workplace/enterprise bargaining agreement the allowance is paid under</li> <li>○ how the allowances or reimbursements were calculated</li> <li>○ details of the expenses they are paid to cover</li> </ul> </li> <li>➤ a copy of final payslip for the income year issued by your employer</li> <li>➤ an explanation of how the travel was work related</li> <li>➤ details of any persons that accompanied you and their relationship to you, details of how you worked out the proportion you claimed</li> <li>➤ information to show you incurred the travel expenses claimed – this could include: <ul style="list-style-type: none"> <li>○ hotel booking confirmations</li> <li>○ credit card or bank statements showing accommodation or meal expenses</li> <li>○ menus from places you ate at</li> <li>○ the cost of those meals</li> <li>○ or other evidence</li> </ul> </li> <li>➤ if you travelled overseas, receipts for all of your accommodation expenses</li> <li>➤ the number of nights you slept away from home and the location</li> <li>➤ how you calculated the amount claimed including a list of expenses claimed</li> <li>➤ if you travelled overseas, receipts for all of your accommodation expenses must be kept</li> <li>➤ you must also keep a travel diary if you are overseas for 6 or more nights.</li> </ul>

You should provide an explanation of how each expense was incurred in the course of earning your assessable income and cross-reference your receipts and other evidence with the list of expenses.

The following information relates to **meals, accommodation, and incidental** expenses you incur while away overnight for work if you received a bona fide travel allowance from your employer.

You cannot claim overnight travel expenses based only on the numbers of days you slept away from home multiplied by the:

- Commissioner's reasonable amounts, or
- the daily allowance rate paid by your employer

unless you incurred that amount on accommodation, meals and incidental expenses.

#### **Claims not more than the Commissioner's reasonable amounts**

The following are common issues encountered with travel expense claims not more than the Commissioner's reasonable amounts:

- Claiming when you did not receive a bona fide travel allowance, and you do not have written evidence to support your claims
- Claiming based on the Commissioner's reasonable amounts multiplied by the number of nights away, when the expenses incurred were less than this
- Claiming a deduction for travel when you received a travel allowance and did not declare the travel allowance as income on the income tax return.

You can only claim a deduction for the amount you incurred on travel expenses, and you must be able to show the travel expenses were actually incurred.

#### **Claims that exceed the Commissioner's reasonable amounts**

The following are common issues encountered with travel expense claims that exceed the Commissioner's reasonable amounts:

- Not keeping a travel diary for domestic or overseas travel of six nights or more
- Claiming when you do not have written evidence to substantiate your expenses

#### **See also:**

Taxation Determination TD 2017/19 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2017–18 income year?*

Taxation Determination TD 2018/11 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2018–19 income year?*

Taxation Determination TD 2019/11 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2019–20 income year?*

Taxation Determination TD 2020/5 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2020–21 income year?*

Taxation Determination TD 2021/6 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2021–22 income year?*

Taxation Determination TD 2022/10 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022–23 income year?*

To read these determinations visit, [ato.gov.au](http://ato.gov.au) and on the top right side of the website click 'Legal database', search for 'Taxation Determination 2022/10'.

#### **Tolls**

You need to provide:

- copies of receipts or toll statements which show that you incurred the amount being claimed
- evidence and/or an explanation of how the tolls were related to travel undertaken in the course of performing your employment duties
- details of how you worked out the portion of the expense that was related to your work.

### **Parking**

You need to provide:

- copies of receipts or other documents which show that you incurred the amount being claimed
- evidence and/or an explanation of how the parking was related to travel undertaken in the course of performing your employment duties
- details of how you worked out the portion of the expense that was related to your work.

### **Public Transport**

You need to provide:

- copies of tickets, public transport card statements, receipts or other documents which show that you incurred the amount being claimed
- evidence and/or an explanation of how your travel on public transport was undertaken in the course of performing your employment duties
- details of how you worked out the portion of the expense that was related to your work.

### **Taxis and/or ride sharing**

You need to provide:

- copies of receipts, account statements, or other documents which show that you incurred the amount claimed
- evidence and/or an explanation of how your travel by taxi and/or ride sharing was undertaken in the course of performing your employment duties
- details of how you worked out the portion of the expense that was related to your work.

### **Motor vehicle expenses for a vehicle with a carrying capacity greater than one tonne or 9 passengers**

You need to provide:

- if your claim relates to the transport of bulky tools and equipment provide a list of all work items carried, the weight and size (if work items are carried in a bag provide the dimensions and weight of the bag)
- details of the storage available for your tools and equipment at your workplace, including details about where it is located and whether it can be locked.

For each vehicle claimed provide:

- copies of the purchase or lease documents including evidence the carrying capacity was over one tonne or 9 or more passengers
- copies of the vehicle registration certificate or papers
- explanation and supporting documents, such as a diary of how you calculated your work use percentage
- a list of each expense and amount claimed
- copies of original receipts for all expenses (including fuel and oil costs)

	<ul style="list-style-type: none"> <li>➤ the decline in value schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) and an explanation of how you calculated the work-related portion of the vehicle. Ensure copies of original purchase receipts or invoices are provided.</li> </ul> <p>If you borrow a car that is owned or leased by someone else, you may be able to claim costs incurred if you use the car for your work as an employee. These expenses include petrol, oil and repair costs directly related to your use of the car for work purposes.</p> <p><b>See also:</b></p> <p>Taxation Ruling TR 2019/05W Income tax: Effective Life of depreciating assets. Ruling applies from 1 July 2019 to 30 June 2020.</p> <p>Taxation Ruling TR 2020/3W Income tax: effective life of depreciating assets. Ruling applies from 1 July 2020 to 30 June 2021.</p> <p>Taxation Ruling TR 2021/3W <i>Income tax: effective life of depreciating assets</i>. Ruling applies from 1 July 2021 to 30 June 2022.</p> <p>Taxation Ruling TR 2022/1 <i>Income tax: effective life of depreciating assets</i>. Ruling applies from 1 July 2022.</p> <p>To read this ruling visit, <a href="http://ato.gov.au">ato.gov.au</a> and on the top right side of the website click 'Legal database', search for 'Taxation Ruling 2022/1'.</p>
<p><b>D3</b> Work-related uniform, occupation specific or protective clothing, laundry and dry-cleaning expenses</p>	<p><b>Uniform</b></p> <p>If you claimed the cost of a work uniform that is distinctive (such as one that has your employer's logo permanently attached to it). It must be either:</p> <ul style="list-style-type: none"> <li>➤ a non-compulsory uniform that your employer has registered with AusIndustry (check with your employer if you are not sure), or</li> <li>➤ a compulsory uniform that can be a set of clothing or a single item that identifies you as an employee of your employer's organisation. There must be a strictly enforced policy making it compulsory to wear that clothing at work. Items may include shoes, stockings, socks and jumpers where they are an essential part of a distinctive compulsory uniform and the colour, style and type are specified in your employer's policy.</li> </ul> <p>You need to provide:</p> <ul style="list-style-type: none"> <li>➤ a copy of your employer's uniform policy</li> <li>➤ if your employer doesn't have a uniform policy, a description of the uniform you were required to wear</li> <li>➤ copies of receipts.</li> </ul> <p>You can also claim the cost of:</p> <ul style="list-style-type: none"> <li>➤ occupation-specific clothing which allows people to easily recognise that occupation (such as the chequered pants a chef wears when working) and which are not for everyday use</li> <li>➤ protective clothing and footwear to protect you from the risk of illness or injury, or to prevent damage to your ordinary clothes, caused by your work or work environment. Items may include fire-resistant clothing, sun protection clothing, safety-coloured vests, non-slip nurse's shoes, steel-capped boots, gloves, overalls, aprons, and heavy duty shirts and trousers (but not jeans). You would need to provide a description of the protective clothing and equipment you were required to wear and copies of receipts.</li> </ul> <p>You can claim the cost of protective equipment, such as hard hats and safety glasses at Other work-related expenses.</p> <p>You can claim the cost of renting, repairing, and cleaning any of the above work-related clothing.</p> <p><b>Laundry</b></p>

	<p>You need to provide:</p> <ul style="list-style-type: none"> <li>➤ a description of the work-related clothing worn</li> <li>➤ details of how you calculated your claim</li> <li>➤ if the laundry claim exceeds \$150, provide receipts.</li> </ul> <p>Claims for laundry expenses that do not exceed \$150 can be based on a cost of:</p> <ul style="list-style-type: none"> <li>➤ \$1 per load if you wash only your work clothes</li> <li>➤ 50 cents per load if you wash other clothes together with your work clothes.</li> </ul> <p>In order to make a claim for laundry in this manner, the clothing being laundered must be a uniform, occupation specific clothing or protective clothing.</p> <p>You cannot claim the cost of purchasing or cleaning plain clothes, such as black trousers, white shirts, suits and stockings, even if your employer requires you to wear them.</p> <p><b>Dry Cleaning</b></p> <p>You need to provide:</p> <ul style="list-style-type: none"> <li>➤ a description of the work-related clothing worn</li> <li>➤ copies of receipts.</li> </ul>
<p><b>D4</b> Work-related self-education expenses</p>	<p><b>Work-related self-education expenses</b></p> <p>Self-education expenses related to your work as an employee are available if you work and study at the same time and can satisfy any of these conditions:</p> <ul style="list-style-type: none"> <li>➤ You are upgrading your qualifications for your current employment.</li> <li>➤ You are improving specific skills or knowledge used in your current employment.</li> <li>➤ You are employed as a trainee, and you are undertaking a course that forms part of that traineeship</li> <li>➤ You can show that at the time you were working and studying, your course led, or was likely to lead, to an increase in income from your current employment.</li> </ul> <p>You cannot claim a deduction for work-related self-education expenses for a course that:</p> <ul style="list-style-type: none"> <li>○ relates only in a general way to your current employment or profession, or</li> <li>○ will enable you to get new employment.</li> </ul> <p>Provide the following:</p> <ul style="list-style-type: none"> <li>➤ a list of the expenses and the amount of each expense claimed along with: <ul style="list-style-type: none"> <li>○ full details of the course you undertook</li> <li>○ the name of the institution where it was undertaken</li> <li>○ the date you began your course</li> <li>○ whether you were a full-time or part-time student</li> <li>○ a copy of the course outline</li> <li>○ the nature of each expense and the amount claimed</li> </ul> </li> <li>➤ an explanation as to how the course directly relates to your employment at the time you were undertaking the course</li> <li>➤ your employment contract including a job description or a duty statement</li> <li>➤ copies of original receipts or other documents, for example a Commonwealth Assistance Notice (CAN) to support each expense included in you claim.</li> </ul> <p>You <b>cannot</b> claim a tax deduction for the following expenses:</p> <ul style="list-style-type: none"> <li>➤ self-education expenses such as tuition fees paid to an education provider by you or the Australian Government under HECS-HELP</li> <li>➤ the cost of accommodation and meals associated with day-to-day living expenses</li> </ul>

	<ul style="list-style-type: none"> <li>➤ repayments you make (whether compulsory or voluntary) on debts you may have under the following loan schemes <ul style="list-style-type: none"> <li>- HECS-HELP</li> <li>- FEE-HELP</li> <li>- VET-FEE-HELP</li> <li>- OS-HELP</li> <li>- SSL</li> <li>- SFSS</li> <li>- TSL</li> <li>- VSL</li> </ul> </li> </ul> <p>Taxation Ruling TR 2024/3 <i>Income tax: deductibility of self-education expenses incurred by an individual</i> sets out the circumstances when self-education expenses can be allowable as a tax deduction.</p> <p>To read this ruling visit, <a href="http://ato.gov.au">ato.gov.au</a> and on the top right side of the website click 'Legal database', search for 'TR 2024/3'.</p>
<p><b>D5</b> Other work-related expenses</p>	<p><b>Working from home expenses</b></p> <p><b>Running costs after 1 July 2022</b></p> <p>From 1 July 2022 there were two methods available to calculate your claim. You can claim a fixed rate per hour using the Revised Fixed Rate Method or you can calculate your actual expenses using the Actual Cost Method.</p> <p>If you are using <b>Revised Fixed Rate Method</b>; you need to provide:</p> <ul style="list-style-type: none"> <li>➤ an explanation of the work performed from home</li> <li>➤ a record of the number of actual hours you work from home during the entire income year – for example, a timesheet, roster, diary or other similar document</li> <li>➤ details of how you calculated your claim.</li> </ul> <p>If you did not keep a record of the actual hours you worked from home, for the 2022–23 income year only, you must be able to provide both:</p> <ul style="list-style-type: none"> <li>➤ a representative record of the total number of hours worked from home during the period from 1 July 2022 to 28 February 2023 – for example, any kind of record of the hours you worked from home for a particular period that you can apply to the whole 8 month period</li> <li>➤ a record of the total number of actual hours worked from home for the period 1 March 2023 to 30 June 2023.</li> </ul> <p>If you are using <b>Actual Cost Method</b>; you need to provide:</p> <ul style="list-style-type: none"> <li>➤ an explanation of the work performed from home</li> <li>➤ the depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) for each item</li> <li>➤ receipts for the purchase of each depreciating asset</li> <li>➤ copy of your diary, over a representative four-week period, or other evidence that shows how often you worked out of your home</li> <li>➤ if you claimed electricity, heating, cooling, and lighting: <ul style="list-style-type: none"> <li>○ evidence of the total cost of the utility service for the year of income such as a copy of your utility bills</li> <li>○ the cost per unit of power used - refer to your utility bill for this information</li> <li>○ the average units used per hour - this is the power consumption per kilowatt hour for each appliance, equipment or light used</li> <li>○ the total annual hours used for work-related purposes based on your diary</li> </ul> </li> <li>➤ receipts for any other expenses you claimed.</li> </ul>

If you had a dedicated home office and claimed cleaning expenses:

- a floor plan of your home, with the home office space identified. This must show the total floor area of the house and the area of the home office
- copies of receipts.

**Running costs prior to 1 July 2022**

Prior to 1 July 2022 are three ways to calculate your Claim. You can claim a fixed rate per hour using the Fixed Rate Method or you can calculate your actual expenses using the Actual Cost Method. If you worked from home during the period from 1 March 2020 to 30 June 2022, a temporary simplified method was introduced to calculate additional running expenses you incurred as a result of working from home. This was called the Shortcut method.

If you are using **Fixed Rate Method**; you need to provide:

- an explanation of the work performed from your home office
- copy of your diary, over a representative four-week period, or other evidence that shows how often you worked out of your home office
- details of how you calculated your claim.

If you are using **Actual Cost Method**; you need to provide:

- an explanation of the work performed from your home
- the depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) for each item
- receipts for the purchase of each depreciating asset
- copy of your diary, over a representative four-week period, or other evidence that shows how often you worked out of your home office
- if you claimed electricity, heating, cooling, and lighting:
  - evidence of the total cost of the utility service for the year of income such as a copy of your utility bills
  - the cost per unit of power used - refer to your utility bill for this information
  - the average units used per hour - this is the power consumption per kilowatt hour for each appliance, equipment or light used
  - the total annual hours used for work-related purposes based on your diary
- if you claimed cleaning expenses copies of receipts and a floor plan of your home, with the home office space identified. This must show the total floor area of the house and the area of the home office
- receipts for any other expenses you claimed.

If you are using the **Shortcut method**; you need to provide:

This method allowed you to claim 80 cents for each hour you worked from home and covered all deductible running expenses.

You will need to provide:

- copy of your diary, timesheet, roster or other evidence that shows how often you worked out of your home.

Availability of work from home expenses methods

Method	Availability	Rate
<a href="#">Actual cost</a>	Always available 1 July 2018 to 30 June 2019	Calculate actual costs
<a href="#">Fixed rate method</a>	1 July 2019 to 30 June 2020	52 cents per work hour

1 July 2020 to 30 June 2021

1 July 2021 to 30 June 2022

1 March 2020 to 30 June 2020

[Shortcut method](#) 1 July 2020 to 30 June 2021 80 cents per work hour

1 July 2021 to 30 June 2022

For the work from home fixed rates before 2018–19, see [PS LA 2001/6 Verification approaches for home office running expenses and electronic device expenses](#). To read this Practice Statement Law Administration visit, [ato.gov.au](http://ato.gov.au) and select the 'Legal database' box and search for PS LA 2001/6.

### Occupancy costs –

Employees are generally not able to claim occupancy expenses. You can only claim the work-related proportion of your occupancy expenses in two very limited circumstances where:

- the space in the home is a place of business and not suitable for domestic use, for example, a doctor or dentist surgery or a hairdresser studio in the home
- no other work location is provided to an employee by an employer and the employee is required to dedicate part of their home to their employer's business as an office – you can claim the portion of these costs that relate to a clearly identified place of business

If you claim occupancy expenses, you don't qualify for the capital gains tax (CGT) main residence exemption for the part of your home that you use for work. If you use your home as a place of business, there may be CGT implications when you sell it.

You need to provide:

- an explanation of the work performed from your home office
- a floor plan of your home, with the home office space identified. This must show the total floor area of the house and the area of the home office
- evidence of the amount of rent, mortgage interest, property insurance, land taxes or rates incurred.
- if you claimed heating, cooling and lighting, evidence of the total cost of the utility service for the year of income.

To read more on working from home expenses visit, [ato.gov.au](http://ato.gov.au) and enter search 'QC 72158'.

### Other work-related expenses

#### Mobile and/or home telephone

You need to provide:

- an explanation of how the phone was used for work and how you calculated your claim
- evidence of the total cost of the service for the year of income
- Itemised bill with the outgoing private and outgoing work-related calls clearly and distinctly marked and tallied  
OR if no itemised bill is available
- A representative four-week diary showing your work-related and private use of the service.

#### Internet

You need to provide:

- an explanation of how the internet was used for work and how you calculated your claim, including allowing for usage of other members of your household

- evidence of the total cost of the service for the year of income
- evidence of how you established the work-related portion. This could be:
  - a diary covering a representative four-week period showing your work-related use, private use and use by other members of your household of the service
  - a record of the amount of data downloaded for work as a percentage of the total data downloaded by all members of your household
  - any additional costs incurred as a result of your work-related use, for example, if your work-related use resulted in you exceeding your monthly cap.

*Guidance – mobile and/or home phone, and internet*

From 1 July 2022, if you are using the Revised Fixed Rate Method all expenses related to working from home are included in this rate. This includes mobile and/or home phone and internet that you use while you are working from home.

### **Union Dues**

You need to provide:

- Evidence to show you paid the amount of union fees that you are claiming in the income year.

### **Memberships or professional registrations**

You need to provide:

- copies of invoices, payslips or bank statements showing the total amount paid in membership fees for the income year
- details of why the expense was connected to your work.

### **Overtime meal expenses**

If you claim less than the reasonable amount for overtime meal expenses you need to provide:

- evidence (such as an employment contract or payslips) confirming you were paid an overtime meal allowance; the amount paid per occasion and the name of the industrial law, award or agreement under which the allowance was paid.
- information to show you incurred the overtime meal expenses claimed – this could include credit card or bank statements showing meal expenses, menus from places you ate at and the cost of those meals, or other evidence
- the number of instances you worked overtime and were paid an overtime meal allowance
- a copy of final payslip for the income year issued by your employer
- an explanation of how you calculated the amount claimed.

If you claim more than the reasonable amount for overtime meal expenses you need to have a receipt for each meal.

### **See also:**

Taxation Determination TD 2017/19 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2017–18 income year?*

Taxation Determination TD 2018/11 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2018–19 income year?*

Taxation Determination TD 2019/11 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2019–20 income year?*

Taxation Determination TD 2020/5 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2020–21 income year?*

Taxation Determination TD 2021/6 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2021–22 income year?*

Taxation Determination TD 2022/10 *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2022-23 income year?*

To read these determinations visit, [ato.gov.au](http://ato.gov.au) and on the top right side of the website click 'Legal database', search for 'Taxation Determination 2021-22' for example.

### **Books and magazines/professional library**

You need to provide:

- an explanation of how each item relates to your employment duties
- copies of receipts, invoices or other documentation which show you incurred the amount claimed
- where the expenses are partially private in nature, details of how you worked out the work-related portion of the claim
- copy of a decline in value schedule for professional library.

### **Computer parts consumables and/or stationery**

You need to provide:

- copies of purchase invoices or receipts for all items
- an explanation for how the expenses were connected with your employment duties
- details of how the work-related portion of your expenses were worked out.

### **Purchase of equipment/Decline in value**

You need to provide:

- an explanation for how each item relates to your employment duties
- copies of purchase invoices or receipts for all items
- an explanation of how you calculated the work-related portion for each item.
- the decline in value schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) for each item.

Work-related items with a purchase price above the immediate deduction threshold of \$300, requires a decline in value calculation and only the deductible portion for that relevant income year may be claimed.

### **Sun Protection**

You need to provide:

- copies of invoices or receipts for the expenses
- an explanation of how your employment duties expose you to the sun for prolonged periods
- details of how you worked out the work-related portion of the expenses.

### **Short Course Training/On the Job Training**

You need to provide:

- a list of the expenses and the amount of each expense claimed along with:
- full details of the course or training you undertook
- a copy of your course or training outline
- the name of the institution or facility where it was undertaken
- the date(s) you began and completed your course or training
- the nature of each expense and the amount claimed
- an explanation as to how the course or training directly relates to your employment
- your employment contract including a job description or a duty statement

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- copies of original receipts or other documents to support each expense included in your claim.

**COVID-19 Personal Protective items**

If your specific employment duties require you to have physical contact or be in close proximity to customers or clients while carrying out your duties or you are involved in cleaning premises, you can claim a deduction for expenditure on protective items (such as gloves, face masks, sanitiser, antibacterial spray). You need to provide:

- a description of the protective clothing and equipment you were required to wear
- copies of receipts

To read more in relation to COVID-19 personal protective items visit, [ato.gov.au](http://ato.gov.au) and enter search 'QC 63689'.

**All other expenses**

You need to provide:

- copies of invoices or receipts for the expenses
  - an explanation for how the expenses were connected to your employment duties
  - details of how you worked out the work-related portion of the expenses.
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