

The ATO is here to support those who support and care for us

This tax time the ATO wants to help those in the health care industry get their work-related expense claims right. At a time of heightened stress in the industry we are here to assist and make tax time easier. This article is designed to guide you and provide specific information when claiming clothing, laundry and self-education expenses you may have incurred over the financial year.

The ATO recognises that claiming for clothing and laundry expenses can be confusing and we want to assist you to correctly calculate your work-related expenses at tax time.

You can't claim the cost of conventional clothing worn at work, even if your employer tells you to wear it, like black pants or a plain shirt worn under your uniform. But you can claim a deduction for work clothing you purchase if it is distinctive (has employer's name/logo), a uniform (compulsory or registered with AusIndustry) or protective.

You can also claim the cost of washing, drying, ironing and dry cleaning these items. When working out your laundry expenses we consider that a reasonable basis for working out your claim (inclusive of washing, drying and ironing) is:

- \$1 per load– if the load is made up only of work-related clothing, or
- 50 cents per load if other laundry items are included.

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

When claiming self-education expenses the key thing to remember is you cannot claim a deduction for study that doesn't have a direct connection to your current employment. You can only claim a deduction for self-education expenses if your course relates directly to your current job and it maintains or improves the specific skills or knowledge you require in your current employment.

Follow these three golden rules to make sure you get your work-related expense claims right:

- 1. You have to have spent the money yourself and can't have been reimbursed**
- 2. The claim must be directly related to earning your income**
- 3. You need a record to prove it.**

The ATO has a range of examples online to help you get your claims right. To make sure preparing your tax return is stress-free this tax time, check out the handy ATO guide designed especially for you at ato.gov.au/occupation20