



Work Related Expense

Work related expense for 2022-2023

To claim work-related expenses as a deduction for 2022-2023 tax year, you need to meet the following criteria:

- You spent the money yourself and have not been reimburse by your employer.
- The expenses are related to your job.
- Must have a receipt to prove your purchase.

Work-related deductions are based on the percentage of use for work, and you cannot claim a deduction used for private purposes or if your employer has reimbursed you.

The ATO has industry and occupation specific guidelines that has tailored deduction information that many tax payers find useful. These can be accessed on the ATO website:

<https://www.ato.gov.au/individuals/income-deductions-offsets-and-records/occupation-and-industry-specific-guides/>

As an overview, you may be eligible for the following work-related expense:

1. Vehicle and car

Kilometres method	Logbook method and the Actual vehicle method.
<p>From 1 July 2022 for the 2022–23 -78 cents per kilometre</p> <p>You can claim up to 5000 Kms, which calculates out to be a \$3900 work deduction.</p> <p>You will need to record your business kilometres in a logbook, diary or the ATO App (myDeductions).</p>	<p>This method is based on the percentage that you use your car for work.</p> <p>You will need to record your business kilometres in a logbook, diary or on the ATO App (myDeductions).</p> <p>Logbook is valid for 5 years and you can start a new logbook anytime.</p> <p>You will need to keep the original receipts for all your vehicle expenses. These include:</p> <ul style="list-style-type: none">• Fuel and oil• Repairs• Registration• Insurance• Purchase of vehicle

2. Travel expenses

These are based on you traveling away from home for work, based on the percentage of time you will be away from home. A travel itinerary should confirm the percentage of work time and private time. You can claim the following expenses:

- Accommodation expenses – the cost of staying in a hotel, motel, serviced apartment, caravan, or a property.
- Meals (food and drink) expenses
- Incidental expenses which are minor, a car parking fee, bus ticket or a charge for using the phone or internet for work-related purposes at your overnight accommodation
- Transport expenses to get to and from the location you are travelling while away from home for work.

3. Clothing, laundry, and dry cleaning

- You can claim protective clothing or occupation specific clothing (logo uniform).
- You cannot claim conventional clothing, or cleaning of conventional clothing.

The occupational specific guidelines have more information on this for each industry.

4. Self-education

- You can claim self-education related to your work to maintain your work skills or knowledge or to improve your income.

5. Work from home deduction

The record keeping requirements and methods for calculating working from home deductions has changed for the 2022–23.

The methods available to calculate working from home deductions are the:

Revised fixed rate method	Actual cost method
<p>Increased from 52 cents to 67 cents per hour worked from home.</p> <p>You will need a record of the total number of hours worked from home either in a timesheet, roster or diary.</p> <p>Included in the work from home expenses are:</p> <ul style="list-style-type: none"> ○ electricity and gas ○ data and internet ○ phone and internet usage ○ computer consumables ○ stationery <p>You can claim a separate deduction for</p> <ul style="list-style-type: none"> ○ depreciating assets –office furniture and technology (computer, printers, or phones) ○ Repair and maintenance these assets ○ Cleaning <p>These are based on the percentage used for work. If you have a second computer used just for work, you can claim a 100% deduction.</p> <p>You will need to supply receipts of the expenses incurred throughout the year.</p> <p>You will need to supply receipts of equipment you bought for work from home, like technology or furniture (providing a receipt with details of the supplier, cost, date bought).</p>	<p>The actual cost method requires you to record the number of actual hours you work from home during the entire income year through a timesheet or spreadsheet, over a 4-week period, giving you a percentage of work to claim.</p> <p>The running costs you incurred while working from home are included, such as receipts, bills, and other documents.</p> <ul style="list-style-type: none"> ○ electricity and gas ○ phone and internet usage ○ computer consumables ○ stationery ○ depreciating assets - office furniture and technology. <p>You will need to supply receipts of the expenses incurred throughout the year.</p> <p>You will need to supply receipts of equipment you bought for work from home, like technology or furniture (providing a receipt with details of the supplier, cost, date bought).</p>