



# What can you claim if you're an Engineer

**SOURCE: AUSTRALIAN TAXATION OFFICE**

With work-related expense claims high on the ATO radar, the Australian Taxation Office is stepping up to help and provide advice for taxpayers who aren't quite sure what they can and cannot claim.

The ATO have already flagged that over-claiming of deductions is a big issue. The ATO wants tax payers to get right what they claim as tax deductions.

We understand tax time can be tricky and taxpayers often ask whether we have advice about what they can and cannot claim based on their job. The good news is that we do. The most popular topics include car, clothing, travel, working from home and self-education expenses.

Getting the right information before you lodge your income tax return is helping



our clients to get their claims right and avoid issues later on.

At Camden Professionals, we want every person to have the information they need to know whether they can make a claim, to get it right, and know what records they need to keep. Understanding what you can and cannot claim will help ensure that your income tax return is processed quickly and any refund is paid as soon as possible. Most people want to lodge their income tax return with the right information and helping people to do that in the first place is the most efficient way to operate.

At Camden Professionals our objective is to educate you; this is just part of the process.

### **What you can and can't claim**

Each occupation has specific circumstances which affect what can and cannot be claimed. Here are some snippets from some ATO occupation guides. Remember, regardless of the occupation you are in, you can only claim the work-related part of expenses, and you must meet the three golden rules:

- You must have spent the money yourself and not been reimbursed;
- The claim must be directly related to earning your income; and
- You need a record to prove it.

### **Engineer employees: work-related expenses**

Common deductions include the following:

- You can claim the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, travelling from your main job as a mechanical engineer 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 from your office to a job site.
- 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:
  - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
  - the tools or equipment are bulky – this means that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
  - 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. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with 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 be able to show that those kilometres were work related.

• You can claim the cost of buying, hiring, repairing, replacing or cleaning uniforms that are:

- protective clothing
- compulsory uniforms
- non-compulsory uniforms registered with AusIndustry (check with your employer if you're unsure). You can claim clothing and footwear that you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk – for example, gloves and protective boots.

• You can claim a deduction for self-

education and study expenses if they directly relate to your current employment as an engineer and they:

- maintain or improve the skills and knowledge you need for your current duties
- result in or are likely to result in an increase in your income from your current employment

• You can claim the cost of a meal that you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income

• You can claim the work-related portion of running expenses for your home office when you work from home, including the decline in value of your office equipment, internet costs and electricity for heating, cooling and lighting. You can only claim a deduction for the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present, the cost of lighting and heating or cooling that room is not deductible because there is no additional cost for those expenses as a result of you working from home. To work out your home office expenses, you can either use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.





• You can claim the work-related portion of other expenses if it relates to your employment, including:

- parking fees and tolls where car expense conditions are met
- transport or car expenses covered by an award transport payment where you have actually spent the money on deductible work related travel
- union and professional association fees
- phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
- renewal of licences, permits, certificates or white cards related to your work (but you can't claim the initial cost of getting your licence, permit, card or certificate in order to gain employment)
- technical or professional publications.

However, you usually cannot claim home to work travel, and you cannot claim clothes or shoes that are not uniform or are not designed to provide you with sufficient protection from the risk of injury at your worksite, even if the item is called 'workwear' or 'tradie wear' by the supplier.

**Footnote: Please note that the information here is a general overview. Taxation is a complicated matter and you should seek specific advice from a qualified and experienced professional suited to your circumstances.**





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