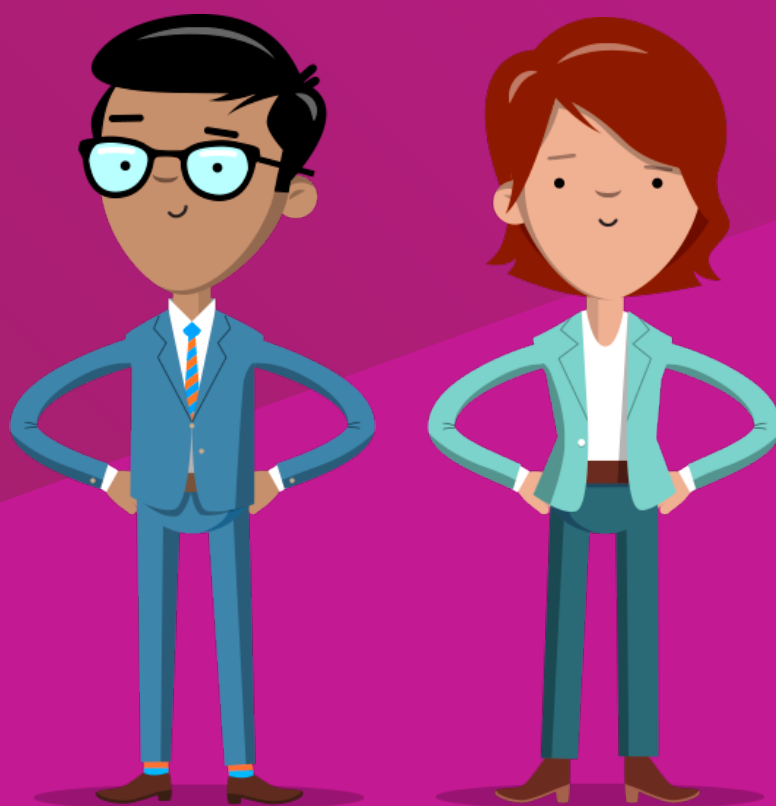


2018 Tax Time Toolkit

Health



The 2018 Tax Time Toolkit

According to a recent survey conducted by the ATO, one in five Australians are not confident that they have the knowledge and information required to accurately lodge their tax return.

That is why the ATO has created a series of Tax Time Toolkits, with practical and tailored information to help Australians prepare and lodge their tax return this year.

Each toolkit has been designed to help Australians in areas where the ATO knows taxpayers are at risk of making a mistake when they're preparing and lodging their tax return.

These areas include:

- Work-related expenses – what can and cannot be claimed
- Income – what income needs to be declared
- Gifts and donations – what can and cannot be claimed
- Record keeping – keeping the right records to substantiate claims and not miss out on a deduction

This Tax Time Toolkit will support organisations in health, and taxpayers such as medical professionals, nurses, midwives and carers.

The toolkit contains a range of fact sheets, and a directory of links to information, tools, calculators and other resources to help taxpayers to get their tax right this year. The directory also contains links to information which will help answer some key tax time questions – like how to track your refund, how to use ATO Online services and how to access resources such as the [myDeductions tool in the ATO app](#).

We have included 'ready to use' messages about tax time, which you can use or adapt for your own communication channels (such as websites, intranets, newsletters and social media platforms), as well as imagery suitable for use in articles and social media posts.

We encourage you to make some or all of this information available to your staff, stakeholders, members and networks before 30 June.

If you would like any more materials or you're interested in receiving tailored content to share across your communication channels, please email taxtime@ato.gov.au.

The ATO is committed to helping all Australians lodge accurately and on time. We thank you for your support in helping Australians prepare and lodge their tax return in 2018.

Kath Anderson

Assistant Commissioner
Australian Taxation Office

A helpful directory for tax time

The ATO has a range of information, tools and services available to help Australians prepare and lodge their tax return every year:

- [Do you need to lodge a tax return?](#) – an easy tool to find out if you need to lodge a tax return this year
- [What's new for individuals](#) – changes to be aware of before you complete your 2018 tax return
- [Deductions you can claim](#) – it pays to know what you can claim at tax time
- [Guides for specific industries and occupations](#) – to help you correctly claim the work-related expenses you are entitled to
- [myDeductions](#) – a useful way to keep track of records throughout the year to make tax time easier
- [Income you must declare](#) – find out what income you must declare in your tax return to make sure it is accurate and complete
- [Residential rental properties](#) – find out what you need to declare and what you can claim for your investment property
- [Calculators and tools](#) – a range of popular calculators and tools to help you work out the answers to questions unique to your tax and super circumstances
- [Lodging your tax return](#) – lodge using myTax or a registered tax agent. If you are going to lodge your own return, myTax is the quickest and easiest way to lodge.
- [Tracking your refund](#) – check the progress of your most recent tax return
- [ATO online services](#) – access a range of tax and super services in one place, including lodging your tax return, tracking the progress of your return and making a payment or entering a payment arrangement
- [ATO Community](#) – ask your tax and super related questions over on the ATO's online community forum
- [Social media](#) – keep up to date with the latest tax and super information on the go! Follow the ATO to get tax tips and updates in seconds, share information and stay informed.



[Facebook](#)



[LinkedIn](#)



[Twitter](#)

- [Tax Time 2018 quiz](#) – Put your tax knowledge to the test before you lodge your tax return

OCCUPATION GUIDES

The following pages contain occupation guides for professionals working in health.

To download separate copies, use the following direct links:

[Occupation Guide for doctors, specialists or other medical professionals](#)

[Occupation Guide for nurses, midwives or carers](#)

[Occupation Guide for office workers](#)

[Occupation Guide for cleaners](#)

If you're a Doctor, specialist or other medical professional, it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

* You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between two separate jobs on the same day – eg driving between house calls
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling to different hospitals or medical centres.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg when working on call.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you are required to carry bulky tools or equipment. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Clothing expenses



- ✓ You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg a compulsory doctor's uniform – or protective clothing that your employer requires you to wear – eg lab coats or surgical caps.
- ✗ You can't claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg a business suit.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight and don't attend your usual work location, eg travelling to a remote location to work at a clinic, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.
- ✗ You can't claim your travel expenses if you are undertaking private travel and add on a work-related component – eg while on holiday in Cairns, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.

Self-education expenses

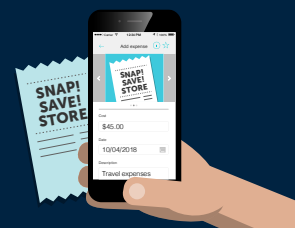


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job – eg continuing professional development to maintain medical registrations.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job – eg you can't claim the cost of study to enable you to move from being a paramedic to a pharmacist.
- ✗ If you undertake study where there are both work and private components – eg a cruise where continuing professional development sessions are offered – you need to apportion the expenses and only claim the work-related part.

Other common deductible work-related expenses



- ✓ Other expenses you can claim a deduction for include:
 - professional indemnity insurance
 - medical journal subscriptions and publications
 - AMA or other medical professional association membership fees
 - the work-related portion of phone expenses
 - medical equipment and insurance for that equipment.



This is a general summary only.
For more information, go to ato.gov.au/occupations



Australian Government
Australian Taxation Office

If you're a nurse, midwife or carer it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

*You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day – eg travelling from your job as a carer to a second job as a musician
 - drive to and from an alternate workplace for the same employer on the same day – eg driving from your usual clinic to another clinic to work for the same employer.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg public holiday shifts.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work – eg, a set of baby scales. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Phone and internet expenses



- ✓ **You can claim** phone and internet usage if your employer needs you to use your personal devices for work. You can only claim the work-related portion of the use of your personal device.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing, eg non-slip nursing shoes or support stockings, that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg black pants and a white shirt.

Self-education expenses

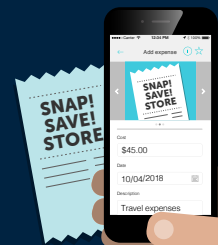


- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg wound care course.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg you can't claim the cost of study to enable you to move from being a carer to being a registered nurse.

Other common deductible work-related expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - calculators
 - union and professional association fees
 - agency commissions and agency fees, and annual practising certificate fees
 - technical or professional publications.



If you're an office worker it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

* You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day – eg from your office job to a second job as a musician
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling to a different office to attend a meeting for the same employer.

- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg having to work late to speak to a colleague in a different time zone.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work – eg large heavy filing boxes full of records you need for a particular meeting. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky – at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg human resource training for a manager.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg a health and wellbeing course.

Travel expenses



- ✓ **You can claim** a deduction for travel expenses if you are required to travel overnight and don't attend your usual work location – eg travelling to a remote office, provided the cost was incurred while carrying out your work duties. This could include meals, accommodation, fares and incidental expenses that you incurred and your employer has not provided or reimbursed you.
- ✗ Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your income.

Home office expenses



- ✓ **You can claim** a percentage of the running costs of your home office if you have to work from home, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs. If you keep a diary of your home office usage, you can calculate your claim quickly using the home office expenses calculator.
- ✗ **You generally can't claim** the cost of rates, mortgage interest, rent and insurance.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job – eg clothing items you're required to wear which have a logo that is unique and distinctive to your employer – or protective clothing that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg a business suit.

Other common deductible work-related expenses



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the cost of seminars and conferences, technical or professional publications, union and professional association fees.



This is a general summary only. For more information, go to ato.gov.au/occupations



Australian Government
Australian Taxation Office

If you're a cleaner, it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

*You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear. This may include an apron or overalls to protect your ordinary clothes from soiling or damage, or gloves or breathing masks to provide protection from chemicals.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work - eg jeans or shoes.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day - eg traveling to your second job as a waiter.
 - drive to and from an alternate workplace for the same employer on the same day - eg traveling to different houses that you clean.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours - eg night cleaning shifts.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work - eg an extension ladder used for cleaning windows. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky - at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Meal expenses



- ✓ **You can claim** a deduction for the cost of overtime meals on those occasions where:
 - you worked overtime and took an overtime meal break, and
 - your employer paid you an overtime meal allowance under an industrial law, award or agreement.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Tools and equipment expenses



- ✓ **You can claim** a deduction for tools or equipment you are required to purchase for your job.
- ✗ **You can't claim** a deduction relating to any private use of the equipment (eg, if you have a vacuum cleaner that is used for private purposes for half of the time you can only deduct 50% of the cost) or if the tools and equipment are supplied by your employer or another person.

If a tool or item of work equipment used for work:

- cost more than \$300 - you claim a deduction for the cost over a number of years (depreciation)
- cost \$300 or less - you can claim an immediate deduction for the whole cost.

Other common deductible work-related expenses



- ✓ **Other expenses** you can claim a deduction for include:
 - union fees
 - the work-related portion of phone expenses if you have to make phone calls or send texts for work.



This is a general summary only.
For more information, go to ato.gov.au/occupations



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INFORMATION ABOUT COMMON DEDUCTIONS, INCLUDING WORK-RELATED EXPENSES

The following pages contain guides for common deductions.

To download separate copies, use the following direct links:

[Car expenses – what’s under the bonnet?](#)

[Travel expenses – what you need to know before you go](#)

[Clothing and laundry – it pays to learn what you can claim at tax time](#)

[Employees working from home – the other kind of housework](#)

[Gifts and donations](#)

[Self-education expenses – it pays to learn what you can claim at tax time](#)



Car expenses

What's under the bonnet?

If you use your **own** car for work purposes, you can claim a deduction using the **cents per kilometre** method or **logbook** method. If you use someone else's car for work purposes, you can only claim for direct costs you pay for – such as fuel.

You can claim a deduction for car expenses if:

- ✓ you use your car in the course of performing your work duties
- ✓ you attend work-related conferences or meetings away from your normal workplace
- ✓ you travel directly between two separate places of employment and one of the places is not your home
- ✓ you travel from your normal workplace to an alternative workplace and back to your normal workplace
- ✓ you travel from your home to an alternative workplace and then to your normal workplace
- ✓ you perform itinerant work.



Remember

- ✗ You can't claim a deduction for normal daily journeys between home and work except in limited circumstances where you carry bulky tools or equipment (such as an extension ladder or cello) that:
 - your employer requires you to use for work
 - you cannot leave at work.
- ✗ If travel is partly private, you can only claim the work-related portion.
- ✗ You can't claim a deduction for car expenses that have been salary sacrificed.
- ✗ You can't claim a deduction if you have been reimbursed for it.

You can calculate your car expenses in two ways



Cents per kilometre method

- You can claim a maximum of 5,000 business kilometres per car, using this method.
- Your claim is based on 66 cents per kilometre.
- You don't need written evidence but you need to be able to show how you worked out your business kilometres (for example, by producing diary records of work-related trips).

Logbook method

- Your claim is based on the business-use percentage of expenses for the car.
- Expenses include running costs and decline in value. You can't claim capital costs, such as the purchase price of your car, the principal on any money borrowed to buy it and any improvement costs (eg: adding paint protection and tinted windows).
- To work out your business-use percentage, you need a logbook and the odometer readings for the logbook period. The logbook period is a minimum continuous period of 12 weeks.



- You can claim fuel and oil costs based on your actual receipts or you can estimate the expenses based on odometer records that show readings from the start and the end of the period you used the car during the year.
- You need written evidence for all other expenses for the car.

Your vehicle is **not** considered a car if it is a motorcycle or a vehicle with a carrying capacity of:

- ✗ one tonne or more, such as a utility truck or panel van
- ✗ nine passengers or more, such as a minivan.

You can only claim your actual expenses for these vehicles. You cannot use the cents per kilometre method and must use a logbook to show your work-related use.

Keeping a logbook

Your logbook must cover at least **12 continuous weeks**. If you started using your car for work-related purposes less than 12 weeks before the end of the year, you can extend the 12-week period into the next financial year.

If you are using the logbook method for two or more cars, keep a logbook for each car and make sure they cover the same period.

Your 12 week logbook is valid for 5 years. However, if your circumstances change (eg, you change jobs) and the logbook is no longer representative, you will need to complete a new 12 week logbook.

Your logbook can be electronic or paper. The example below has the details you need to keep.



Car details

Make:

Holden

Model:

Barina

Engine capacity:

2.4L

Registration number:

ABC 123

Journey start date	Odometer reading at start of journey	Journey end date	Odometer reading at end of journey	Reason for the journey	Total kilometres travelled
27 August 2017	10,200km	27 August 2017	10,210km	Private – take kids to school	10km
27 August 2017	10,210km	27 August 2017	10,230km	Private – travel to work	20km
27 August 2017	10,230km	27 August 2017	10,245km	Business – travel to offsite client meeting	15km
27 August 2017	10,245km	27 August 2017	10,260km	Business – return to office	15km
27 August 2017	10,260km	27 August 2017	10,280km	Private – travel from office to home	20km

Calculate your work-related car use

(Complete this section after 12 continuous weeks of logbook use)

Logbook period (dd/mm/yy to dd/mm/yy) to

a) Calculate the **total** number of kilometres travelled during the logbook period:

b) Calculate the number of kilometres you travelled in the course of earning your income during the logbook period:

c) Calculate the work-related use by dividing the amount at (b) by the amount at (a). Multiply this figure by 100.

Your business use percentage is:

Once you've calculated your business use percentage, multiply it by your car expenses to figure out your claim.

Car expenses can include running costs such as fuel, oil, and servicing, registration, insurance and vehicle depreciation. You can claim fuel and oil costs based on receipts or you can estimate the expenses based on odometer records that show readings from the start and end of the period you used the car during the year.

You need written evidence for all other expenses for the car.

The **ATO app's myDeductions** tool can be used to record work-related car trips as well as any car expenses. You can share your myDeductions records directly with your agent at tax time. For more information, visit ato.gov.au/mydeductions.

For more information, speak with your tax agent or visit ato.gov.au/carexpenses



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Travel expenses

What you need to know before you go

Travel expenses include:

- ✔ **Transport expenses** are deductible when you travel in the course of performing your duties. This includes the cost of driving your car, flying, catching a train, taxi or bus.
- ✔ **Accommodation, meals and incidental expenses** are deductible when you travel in the course of performing your duties AND are required to be away from home overnight.



Things to remember

- ✔ You need to keep receipts – or other written evidence – for your travel expenses. There are some exceptions for expenses on accommodation, meals and incidental expenses.
- ✔ You need to apportion your expenses if they are partly private in nature. If you travel on a work trip, you may not be required to apportion your costs where there is a minor private component that is merely incidental to the work.
- ✔ If you travel away from home for six or more nights in a row, you need to keep travel records – such as a travel diary. This is in addition to keeping receipts for your expenses.
- ✘ Receiving a travel allowance from your employer does not automatically entitle you to a deduction.
- ✘ If any travel expenses are reimbursed, you cannot claim a deduction for them.
- ✘ You generally can't claim for normal daily trips between home and work – this is private travel.
- ✘ You can't claim accommodation, meals and incidental expenses you incur in the course of relocating or living away from home.

Examples of when you need to apportion your expenses

- ✔ You take your partner or children away with you when you travel for work. You cannot claim the cost of any travel expenses you incur for them. For example, if you pay for a two bedroom apartment to accommodate your children, you can only claim a deduction for the cost you would have incurred on a one bedroom apartment had you travelled alone.
- ✔ You fly to Perth for a seven day work conference and add on a return trip to Broome for 4 days. You can only claim your flights to and from Perth. You can only claim the accommodation, meals and incidental expenses that you incurred during the seven days of work-related travel.
- ✔ You are in the process of booking a holiday to Sydney to see an art exhibit when your employer asks if you'd like to attend a three day work-related conference in Sydney which coincidentally is to be held from the Monday following your planned holiday. You change your travel arrangements to include the additional time in Sydney. In total, you spend three days in Sydney for private purposes followed by three days at the conference. You must apportion your flights for the private component of your trip (50%) and only claim the accommodation, meals and incidental expenses you incur during the three days of work-related travel.
- ✔ You fly to London for a 10 day international, work-related conference. You stay over for an extra two days to do some sightseeing. While you cannot claim the cost of accommodation and meals for the two days of private travel, the private component of the trip is merely incidental and so you can claim the full cost of your airfares.
- ✔ You are holidaying in Cairns when you become aware of a work-related seminar which runs for half a day. You can claim the cost of attending the seminar, but you cannot claim your airfares to and from Cairns, or accommodation whilst in Cairns, as the primary purpose of the travel is private.



Record keeping exception for accommodation, meals and incidental expenses

You must always keep records of your expenses, however you don't have to keep all your receipts if:

- ✔ you received an allowance from your employer for the expenses, and
- ✔ your deduction is less than the Commissioner's reasonable amount. To find this year's amount, visit our legal database (ato.gov.au/law) or 'ask Alex' on ato.gov.au

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep receipts, you must be able to explain your claim and show you spent the amounts, eg show your work diary, that you received and correctly declared your travel allowance, and bank statements.



Travel diary



A travel diary is a record of your travel movements and activities you undertake during your travel. It will help you work out the work-related and private elements of your trip.

You will need a travel diary for each trip you take away from home for six or more nights in a row. There are a couple of exceptions.

These are:

- You travel within Australia and meet the requirements for the record keeping exception (shown left), or
- You are a crew member on an international flight and you claim a deduction for less than the allowance you received.

You should record your movements and activities in whatever diary/journal you use. It can be paper or electronic. It must be in English.

You must record your travel movements and activities before they end, or as soon as possible afterwards. You need to state:

- ✔ where you were
- ✔ what you were doing
- ✔ the times the activities started and ended.



This is an example of a travel diary, which is kept in addition to a log book for car expenses:

October 2017			
<p>9 Monday</p> <ul style="list-style-type: none"> ■ 6am travel to Wangaratta. Arrive 9am. ■ 9:30am to 5:30pm sales conference Wangaratta. ■ Overnight conference centre. 	<p>10 Tuesday</p> <ul style="list-style-type: none"> ■ 9:30am to 5:30pm sales conference Wangaratta. ■ Overnight conference centre. 	<p>11 Wednesday</p> <ul style="list-style-type: none"> ■ 9:30am to 5:30pm sales conference Wangaratta. ■ Overnight conference centre. 	<p>12 Thursday</p> <ul style="list-style-type: none"> ■ 8am travel to Shepparton. Arrive 9:15am. ■ 10am meet Mr Smith for display meeting. ■ 1pm to 5pm Shepparton store review. ■ Overnight Shepparton hotel.
<p>13 Friday</p> <ul style="list-style-type: none"> ■ 6am travel to Echuca. Arrive 7am. ■ 8am to 12noon Echuca store review. ■ 12:30pm to 12:45pm drive to Moama store. ■ 1pm to 5pm Moama store review. ■ Overnight Moama hotel. 	<p>14 Saturday</p> <ul style="list-style-type: none"> ■ 7am travel to Bendigo. Arrive 8:30am. ■ 9am to 6pm State Rep meeting. ■ 6pm Dinner with State Reps. ■ Overnight Bendigo Motor Inn. 	<p>15 Sunday</p> <ul style="list-style-type: none"> ■ 8am State Rep breakfast conference. Finish 10am. ■ 10am travel home to Melbourne. Arrive 12:30pm. 	

This is a general summary only.

For more information, speak with your tax agent or visit ato.gov.au/travelexpenses



Clothing and laundry

It pays to learn what you can claim at tax time

You can claim a deduction for the cost of buying and cleaning:
occupation-specific clothing, protective clothing and unique, distinctive uniforms.

✔ **You can claim** a deduction for occupation-specific clothing. This means it is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation.

An example is the checked pants a chef wears.

✔ **You can claim** a deduction for **protective clothing and footwear** you wear to protect yourself from the risk of illness or injury posed by the activities you undertake to earn your income. The clothing must provide a sufficient degree of protection against that risk.

Examples include:

- fire-resistant and sun-protection clothing
- hi-vis safety vests
- non-slip nurse's shoes
- steel-capped boots
- overalls, smocks and aprons you wear to protect your ordinary clothes from soiling or damage.

✔ **You can claim** a deduction for a **compulsory or non-compulsory uniform** that is unique and distinctive to the organisation you work for.

Clothing is:

- **unique** if it has been designed and made only for the employer
- **distinctive** if it has the employer's logo permanently attached and the clothing is not available to the public.

✘ **You can't claim** a deduction for the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such as black trousers and a white shirt, or a suit, even if your employer says this is compulsory.

These items are conventional, not usually a specific type and not sufficiently distinctive or unique to your employer.

✘ **You can't claim** a deduction for ordinary clothes (such as jeans, drill shirts, shorts, trousers, socks or closed shoes) as they lack protective qualities designed for the risks of your work.



A **compulsory work uniform** is a set of clothing that identifies you as an employee of an organisation with a strictly enforced policy that makes it compulsory for you to wear the uniform while you're at work.

✔ **You can claim** a deduction for shoes, socks and stockings where they are an essential part of a distinctive, compulsory uniform, and where their characteristics (colour, style and type) are specified in your employer's uniform policy.

✔ **You can claim** a deduction for a single item of distinctive clothing, such as a jumper, if it's compulsory for you to wear it at work.



A **non-compulsory uniform** is a set of clothing and accessory items (not protective or occupation-specific) that:

- distinctly identifies a particular employer, product or service
- is not compulsory for employees to wear to work.

✔ **You can only claim** expenses incurred for a **non-compulsory work uniform** if your employer has registered the design with AusIndustry.

✘ Shoes, socks and stockings **can never** form part of a **non-compulsory work uniform**.

✘ **You can't claim** a deduction for a single item of **non-compulsory uniform**, such as a jumper.

Situation	Clothing deductible	Laundry deductible	Reason
Your employer tells you to wear plain black pants and a black polo shirt	✗	✗	Conventional clothing that is not distinctive to your employer
Your employer tells you to wear plain black pants and supplies a top with a logo that is unique and distinctive to your employer	✗	✓ Top	<p>Top</p> <p>You are required to wear the top and it is unique and distinctive to the organisation you work for</p> <p>Pants</p> <p>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</p>
Your employer tells you to purchase and wear a specific top with a logo on it and plain black pants	<p>✓ Top</p> <p>✗ Pants</p>	<p>✓ Top</p> <p>✗ Pants</p>	<p>Top</p> <p>You are required to purchase the top and it is unique and distinctive to the organisation you work for</p> <p>Pants</p> <p>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</p>
Your employer tells you to purchase and wear a specific top with a logo on it and black pants from XYZ retail outlet	<p>✓ Top</p> <p>✗ Pants</p>	<p>✓ Top</p> <p>✗ Pants</p>	<p>Top</p> <p>You are required to purchase the top and the logo makes it unique and distinctive to the organisation you work for</p> <p>Pants</p> <p>Black pants without a logo or other feature are not unique and distinctive to the organisation you work for, even if your employer requires you to purchase them</p>
You are required to purchase a uniform of a certain style and colour that your employer registers, made up of a shirt with a logo and black pants	<p>✓</p>	<p>✓</p>	You are required to purchase a registered uniform that is sufficiently distinctive and unique to your employer
Your employer tells you to purchase and wear the latest line of clothes from the store you work at	✗	✗	You cannot claim for the cost of plain clothing you wear at work, even if it's clothing sold at the store you work at and your employer requires you to wear it

Records

You must have written evidence, such as diary entries (to be kept for a representative period of at least one month) and receipts, for your laundry expenses if both of the following apply:

- The amount of your claim is greater than \$150.
- Your total claim for work-related expenses exceeds \$300.

If you don't need to provide written evidence for your laundry expenses, you may use a reasonable basis to work out your claim. If you wash, dry and iron your clothes yourself, we consider that a reasonable basis for working out your laundry (washing, drying and ironing) claim is:

- \$1 per load if the load is made up only of work-related clothing
- 50 cents per load if you include other laundry items in the load.

Allowances

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not simply the amount of your allowance
- the allowance is assessable income, which you must include on your tax return.



Australian Government
Australian Taxation Office

Employees working from home

The other kind of housework

If you're an employee who regularly works from home, you may be able to claim a deduction for expenses relating to that work.

Running expenses

Employees who work from home and use an area of their home – eg a study – for work, can claim the work-related proportion of their **running expenses**. These expenses are the cost of using equipment and utilities at your home for work and include:

- ✔ lighting
- ✔ heating and cooling
- ✔ cleaning costs
- ✔ the decline in value of equipment, furniture and furnishings in area you use for work, and
- ✔ the cost of repairs to this equipment, furniture and furnishings.

Occupancy expenses

As an employee, generally you can't claim a deduction for occupancy expenses, which include rent, mortgage interest, property insurance, land taxes and rates. For more information, see ato.gov.au/occupancyexpenses.



Phone and internet expenses

If you use your phone or internet for work, you can claim a deduction for the work-related percentage of your expenses if you paid for these costs and have records to support your claims.

You need to keep records for a four-week representative period in each income year to claim a deduction of more than \$50. These records may include phone bills (paper or electronic), and diary entries. Evidence that your employer expects you to work at home or make some work-related calls will also help you demonstrate that you are entitled to a deduction.

Calculating running expenses

There are two ways to calculate your running expenses:

- ✔ you can claim a fixed rate of 45c per hour, or
- ✔ you can calculate your actual expenses.

Fixed rate

You can use a fixed rate of 45 cents per hour for each hour that you work from home. This method incorporates all the items you are able to claim, including the decline in value of office furniture and furnishings – eg desk and chair.

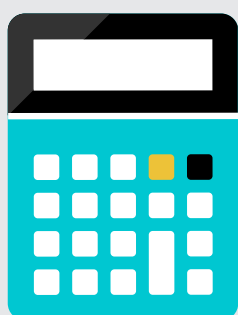
You can keep a diary that documents your pattern of office use for a minimum of four weeks in a financial year. The diary should outline your use of equipment, home office and the phone for work purposes over a representative four-week period. You can then apply this amount of use across the remainder of the year to determine your full claim.

Actual expenses

To calculate actual expenses:

- ✔ record the total expenses for lighting, cleaning, heating and cooling for your home for the year
- ✔ work out the floor area of the part of your home that you use for work as a percentage of the total floor area and apply this percentage to your total expenses, then
- ✔ work out the percentage of the year you used that part of your home exclusively for work – eg if you used it for work for six months during the year, the percentage would be 50%. Apply this percentage to your calculation above to determine the amount you can claim.

You can calculate your deductions for decline in value by working out the amount of depreciation for each item for the year, and claiming the proportion of the amount which reflects your work-related use. The ATO has a depreciation tool to help you work this out, at ato.gov.au/depreciationtool.



Calculating phone and internet expenses

There are two ways to calculate your phone and internet expenses:

- ✔ you can claim up to \$50 without records, or
- ✔ you can calculate your actual expenses.



Claiming up to \$50

If your work use is incidental and you are not claiming a deduction of more than \$50 in total, you may make a claim based on the following, without having to analyse your bills:

- ✔ \$0.25 for work calls made from your landline
- ✔ \$0.75 for work calls made from your mobile
- ✔ \$0.10 for text messages sent from your mobile.

Actual expenses

If you have a phone / internet plan where you receive an itemised bill, you need to determine your percentage of work use over a four-week representative period which can then be applied to the full year.

You need to work out the percentage using a reasonable basis. This could include:

- ✔ the number of work calls made as a percentage of total calls
- ✔ the amount of time spent on work calls as a percentage of your total calls
- ✔ the amount of data downloaded for work purposes as a percentage of your total downloads.

If you have a bundled or non-itemised plan, you need to identify your work use for each service over a four-week representative period during the income year, which can then be applied to the full year.

Refer to ato.gov.au/phoneandinternet for more information.

Common scenarios

Julia – A dedicated room for work

Julia is a lawyer who works as an employee for a large city firm. Julia's employer has agreed that she can work from home 2 days per week. She has a home office that she works in on the days she does not travel to the city. Julia and members of her family use the home office for private purposes, including personal use of the computer and to store household items.

- ✔ Julia can claim running costs, but only the portion of the expenses that relate to her work-related use of the home office.

James – no set work area

James is a high school teacher. From time to time, James works in the lounge room at home – for example, to mark tests and prepare end of term reports. He does not have a room set aside exclusively for work.

- ✔ James can only claim specific costs associated with the work he does at home – such as the work-related proportion of depreciation of the laptop he uses to prepare the reports.
- ✘ He cannot claim a proportion of other costs, such as lighting, cleaning, heating and cooling as his lounge room has a variety of uses and is not an area set aside for work.

Natalie – chooses to work from home

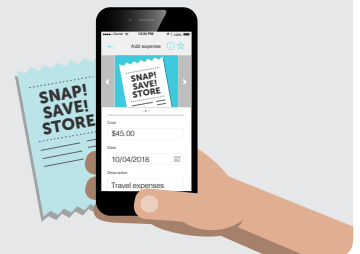
Natalie is a web developer for a large company and usually works from their office in her city. While Natalie is not required to work from home, her employer supports it. Natalie is not provided with the work equipment to use at home, so she uses her own laptop, internet connection, mobile phone and thumb drive. She is not reimbursed by her employer for these costs.

- ✔ Natalie is entitled to claim running costs including the work-related proportion of depreciation on her laptop, her office desk and chair, and a percentage of lighting, heating and cooling that reflects her work-related use of the office, as well as the cost of using her own internet connection and mobile phone for work. Natalie needs to apportion these expenses to take her private use into account.

Records you must keep

You must keep records of your expenses, such as:

- ✔ receipts or other written evidence, including for depreciating assets you have purchased
- ✔ diary entries to record your small expenses (\$10 or less) totaling no more than \$200, or expenses you cannot get any kind of evidence for,
- ✔ itemised phone accounts from which you can identify work-related calls, or
- ✔ other records, such as diary entries, if you do not get an itemised bill.



This is a general summary only.

For more information, speak with your tax agent or visit ato.gov.au/workingfromhome



Gifts and donations

When can I claim?

- ✔ You can claim a deduction for a donation you make to an organisation if the donation meets four conditions:
 - You make it to a deductible gift recipient (DGR)
 - It must truly be a donation. A donation is a voluntary transfer of money or property where you receive no material benefit or advantage*
 - It must be money or property, which includes financial assets such as shares
 - You have a record of the donation (eg a receipt).

* If you receive a material benefit – that is if the donor receives something which has a monetary value from the DGR in return for their donation – it is considered a contribution, and extra conditions apply. Visit ato.gov.au/gift-or-contribution for more information.



What is a DGR?

A deductible gift recipient (DGR) is an organisation or fund that can receive tax deductible gifts.

Not all charities are DGRs. For example, in recent times there has been an influx of crowdfunding campaigns. Many of these crowdfunding websites are not run by DGRs.

You can check whether your donation was made to an endorsed DGR on the Australian Business Register website abn.business.gov.au/DgrListing.aspx.

What records do I need?

- ✔ You should keep records of all tax deductible gifts and contributions you make.

When you make a donation, the DGR will usually issue you with a receipt – but they don't have to. If this is the case, in some circumstances, you can still claim a tax deduction by using other records, such as bank statements.

If a DGR issues a receipt for a deductible gift, the receipt must state:

- the name of the fund, authority or institution to which the donation has been made
- the DGR's ABN (if any – some DGRs listed by name might not have an ABN)
- that the receipt is for a gift.

If you give through a workplace giving program your payment summary or a written record from your employer is sufficient evidence.

Bucket donations

- ✔ If you made one or more donations of \$2 or more to bucket collections conducted by an approved organisation for natural disaster victims, you can claim a tax deduction of up to \$10 for the total of those contributions without a receipt. Further information is available on the [ATO website](https://ato.gov.au).



When you can and can't claim a deduction

- ✔ You may be able to claim a deduction when:
 - the gift or donation is \$2 or more and you have a record of the donation
 - you donate property or shares, however special rules apply (see ato.gov.au/gifts-and-fundraising-rules)
 - there are special circumstances under the Heritage and Cultural gift programs where donations can also be deductible (see ato.gov.au/cultural-gifts for more detail).
- ✘ You can't claim gifts or donations as a deduction when it is for:
 - the purchase of raffle or art union tickets (eg RSL Art Union Prize home)
 - the purchase of fundraising items such as chocolates, badges and pens
 - the cost of attending fundraising dinners, even if the cost exceeds the value of the dinner
 - payments to school building funds made, for example, as an alternative to an increase in school fees
 - gifts to families and friends regardless of the reason
 - donations made under a salary sacrifice arrangement
 - donations made under a will.

Gifts and donations to political parties and independent candidates and members

In some circumstances, your gifts and donations to registered political parties and independent candidates may be claimed as a deduction.

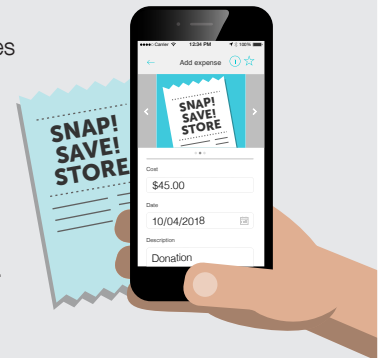
Your gift or donation must be \$2 or more and be money or property that you purchased during the 12 months before making the donation. This includes if you pay a membership subscription to a registered political party. You must also make the gift or donation as an individual, not in the course of carrying on a business, and it can't be a testamentary donation.

The most you can claim in an income year is:

- \$1,500 for contributions and gifts to political parties, and
- \$1,500 for contributions and gifts to independent candidates and members.

To claim a deduction you must keep a written record of your donation.

To find out who is registered, go to: ato.gov.au/political-gifts.





Self-education expenses

It pays to learn what you can claim at tax time

When can you claim?

Self-education expenses are deductible when the course you undertake has a sufficient connection:

- ✔ to your current employment and maintains or improves the specific skills or knowledge you require in your current employment, or
- ✔ results in – or is likely to result in – an increase in your income from your current employment.

When can't you claim?

You cannot claim a deduction for self-education for a course that:

- ✘ relates only in a general way to your current employment or profession, or
- ✘ will enable you to get new employment – such as moving from employment as a nurse to employment as a doctor.



Course expenses

If your self-education is eligible, you may be able to claim a deduction for your expenses directly related to undertaking the course.

General expenses

Some general expenses you may be able to claim include:

- ✔ tuition fees, if paid directly by you
- ✔ computer consumables (eg printer cartridges)
- ✔ textbooks
- ✔ trade, professional or academic journals
- ✔ stationery
- ✔ home office running costs
- ✔ internet usage (excluding connection fees)
- ✔ phone calls
- ✔ postage
- ✔ student services and amenities fees
- ✔ travel costs, including car expenses, between home and the place of education and between your workplace and the place of education
- ✔ fees payable on some Higher Education Loan Program (HELP) loans, but not the loan itself.

You can only claim a deduction for the portion of these expenses that is directly related to your eligible self-education.

Depreciating assets

You may be able to claim a deduction for depreciating assets – assets that lose value over time such as computers and printers – that you have bought and use to study.

Depreciating assets that cost more than \$300 are usually claimed over the life of the asset (decline in value). However, if you have a depreciating asset that cost \$300 or less – you can get a deduction for the full cost of the asset to the extent that you used it for study in the tax year you bought it. (see *Apportioning expenses*).

Car expenses

If you are undertaking a course that has a direct connection to your current employment, you can also claim the cost of daily travel from your:

- ✔ home to your place of education and back
- ✔ work to your place of education and back.



However, you cannot claim the cost of the last stage of your travel from:

- ✘ home to your place of education, and then to work
- ✘ work to your place of education, and then to your home.

You **cannot** claim the following expenses related to your self-education:

- ✘ tuition fees paid by someone else, including your employer, or for which you were reimbursed
- ✘ repayments of loans you obtained under the Higher Education Loan Program (HELP) loans, Student Financial Supplement Scheme (SFSS), the Student Startup Loan (SSL) or the Trade Support Loans Program (TSL)
- ✘ home office occupancy expenses – such as rent, mortgage interest, rates
- ✘ accommodation and meals – except if you travel away from home for a short period for study, such as to attend residential school.

Apportioning expenses

Some expenses need to be apportioned between private purposes and use for self-education. Travel costs and depreciating assets are good examples of expenses that may need to be apportioned.

Use of equipment

If you use equipment such as computers and printers both privately and for study, you must apportion the expense based on the percentage you use the equipment for study.

For example, if a computer is used 50% of the time for study and 50% for private purposes, you can only claim half of the cost of the computer as a deduction. (For more information on asset expenses, see the *Depreciating assets* section on the previous page).

Recording your expenses

Use our self-education expense calculator (ato.gov.au/selfeducationcalc) to get an estimate of your self-education deductions. It also provides information on your claim eligibility.

Records you need to keep may include receipts or other documents showing expenses such as:

- ✓ course fees
- ✓ textbooks
- ✓ stationery
- ✓ decline in value of, and repairs to, depreciating assets.

You must also keep receipts, documents or diary entries for travel expenses.

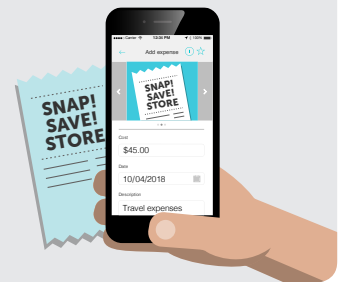
The ATO app's myDeductions tool (ato.gov.au/myDeductions) can be used to record your self-education expenses.



Calculating your expenses

In certain circumstances, you may have to reduce your self-education expenses by up to \$250 to work out your deduction.

The Self-education expenses calculator (ato.gov.au/selfeducationcalc) on the ATO website works this out for you.



FACT SHEETS

FACT SHEET

Life hacks for tax time

Want to know how to make tax time quicker, easier and simpler? Here's what you need to know:

1. Decide how you're going to lodge by 31 October

When it comes to lodging your tax return, you can do it either yourself using myTax, the ATO's online lodgment tool, or use a tax agent. If you are planning to use an agent for the first time this year, or are using a new agent, make sure you contact them by 31 October. Registered tax agents are the only people allowed to charge a fee to prepare and lodge your tax return.

If you're doing your own tax, you need to lodge between 1 July and 31 October. myTax is a quick, easy, safe and secure way to lodge online. It's web-based, so you don't need to download anything and you can lodge your tax return on any device – computer, smartphone or tablet.

Whichever way you choose to lodge, remember you are responsible for the claims you make, so make sure your deductions are legitimate and you have included all your income before you (or your agent) lodges.

2. Know what you can claim

To claim a deduction for a work-related expense:

- You must have spent the money yourself and weren't reimbursed
- It must be directly related to earning your income
- You must have a record to prove it

If an expense was for both work and private purposes, you can only claim a deduction for the work-related portion. You can find information on what deductions you can and can't claim on the [ATO website](#) – they have also published guides for a range of specific [occupations](#).

3. Have your paperwork handy

Having to keep, or maybe find, all your records to prepare your tax return can be a hassle. The ATO app's [myDeductions tool](#) makes it easier and more convenient to keep records of your expenses and income all in one place. If you're in a hurry, you can use the app to snap a photo of your receipt and add the details later.

At tax time, you can upload your data into myTax to pre-fill your tax return. If lodging with an agent, you can also email the data directly to them.

4. Wait for pre-fill

Each year the ATO receives and matches over 650 million transactions to the information provided in tax returns. For many people, this means all they have to do is double-check the information pre-filled for them, enter any deductions they have and then hit submit.

Most information is pre-filled by mid-August, which means if you can wait until then, completing your own tax return should be even quicker and easier, and you'll be far less likely to make a mistake.

5. Get the numbers right

Whether your income is pre-filled or manually entered into your tax return, make sure all of it is included. If lodging your tax return using myTax, most information from your employer, financial institution and government agencies will be pre-filled by mid-August. This means you need only review the information and add any missing details. Lodging before pre-fill is available is the leading cause of taxpayers incorrectly declaring income.

FACT SHEET

Avoiding common mistakes at tax time

Here are some common mistakes made by taxpayers which you should avoid during tax time:

1. Claiming a deduction when you didn't spend the money

Perhaps you have heard that you can claim \$50 for work-related phone and internet expenses without written evidence? Or maybe you have been told you can claim up to \$150 for laundry without having to keep records? While these statements are true, *you must have actually spent the money*. This is on the ATO's radar, so if you are audited you will need to show how your expenditure was calculated and prove it was directly related to earning your income. You are responsible for the claims you make in your tax return, whether you prepare it yourself or use a tax agent, so make sure you can demonstrate you actually spent the money.

2. Claiming a deduction for private expenses

You can't claim a deduction for a private expense. However, if you have an expense that has both a private and work-related component, you can claim the work-related portion. For example, if you use your personal mobile phone for work-related calls, you need to figure out the percentage that relates to your work use, and only claim a deduction for that portion.

3. Forgetting to declare all your income

Most people who forget to declare all their income in their tax return, lodge before pre-fill is available in August. Pre-fill automatically inputs most of your information from your employers, financial institutions and government agencies. Just check the details are correct and add any missing information. If you're lodging before pre-fill is available, make sure you include all your income to avoid penalties.

4. Not having records to prove claims

You typically need to keep any documents relevant to your tax affairs for five years after you lodge your tax return. The ATO may ask you to substantiate your claims – even after your tax return is processed – and you could find yourself in hot water if you don't have the records you need to back up your claims.

You must have evidence to prove your claims. The [ATO app](#) lets you keep track of your work-related expenses on the go and then upload them to your tax return or tax agent at tax time. Check out ato.gov.au/myDeductions.

FACT SHEET

11 deductions you (probably) can't claim on your tax return

1. Generally, you can't claim a deduction for trips between home and work – it's considered private travel. This is true even if you do minor work-related activities between home and work (such as collecting mail), work outside normal business hours, are on-call or don't have access to public transport.
2. If you claim car expenses based on transporting bulky tools or equipment, it's not enough to simply choose to carry a few tools. In order to make a claim you need to show:
 - you need to use your bulky tools to do your job
 - your employer requires you to transport this equipment
 - there is no secure area to store the equipment at work.
3. You can't claim a deduction for car expenses that have been salary sacrificed.
4. You can't claim meal expenses for travel unless you are required to work away from home overnight.
5. You can't claim a deduction for private travel. If a trip was for work and personal reasons (for example, if you added a few days onto a business trip for sightseeing) you can only claim the work-related portion.
6. You can't claim a deduction for every day clothes you bought to wear to work (for example, a suit, black pants or a white shirt), even if you're required by your employer to wear them.
7. You can't claim a flat rate for cleaning eligible work clothes without being able to show how you calculated the cost.
8. You can't claim a deduction for higher education contributions charged through the HELP scheme.
9. You can't claim a deduction for self-education expenses if the course or study doesn't have a direct connection to your current (not future or desired) employment.
10. You can't claim a deduction for the private use portion of phone or internet expenses– only the work-related portion can be deducted.
11. You can't claim an up-front deduction for tools and equipment (e.g. a laptop or safety equipment) that cost more than \$300. You can, however, spread your deduction claim over a number of years (depreciation)

The [ATO website](#) has lots of information about what you can and can't claim as a tax deduction. Visit ato.gov.au/deductions.

FACT SHEET

What you need to know about omitted income

If you complete a tax return, then chances are you declare income to the tax office.

For many this is simply a matter of entering the income listed on their payment summary. But what if you have multiple streams of income? How do you know what needs to be declared?

If you wait until August to lodge with myTax (the ATO's online lodgment tool) or via a registered tax agent, information provided to us by your employers, banks, government agencies and other third parties is pre-filled into your tax return. It is still your responsibility to ensure all income is included.

Below are some of the forms of income that people commonly forget to declare.

Foreign income

If you're an Australian resident for tax purposes, you are taxed on your worldwide income, so you must declare any foreign income in your income tax return. This includes foreign pensions, foreign employment income and capital gains on overseas assets.

Second job

You need to make sure all of your employment income is included on your tax return, regardless of whether you have one job or more, are full time, part-time or casual.

Employee share scheme (ESS)

If you participate in an ESS to receive discounted shares or rights to acquire shares, you must declare the discount you received as income on your tax return.

Interest

If you receive interest, you must declare it as income. Interest income includes interest earned from financial institution accounts and term deposits.

Capital Gains

If you make a capital gain or loss from the disposal of an asset, such as real estate, shares, managed investments or cryptocurrency, it must be recorded in your tax return.

Most mistakes occur when people complete their tax returns before pre-fill information is available. Waiting for pre-fill (generally mid-August) means you will be less likely to make a mistake when declaring all sources of income.

**READY TO USE MESSAGES
ABOUT TAX TIME**

Ready to use tax time messages

The next pages in your Tax Time Toolkit feature a range of messages about tax time, which you can use (or adapt) for your own communication channels such as websites, intranets, newsletters and social media platforms.

The messages can link directly to information available on the ATO website, other online ATO resources listed in our tax time directory, or the downloadable resources provided in this toolkit.

There are also a series of images included in your toolkit that can be used with these tax time messages.

When sharing information about tax time in social media, we also encourage you to 'tag' the ATO's social media profiles and use hashtags such as #taxtime, #TaxTips or #TaxReturn.



[Facebook](#)



[LinkedIn](#)



[Twitter](#)

Suggested copy for newsletters, websites and community noticeboards

If you would like to include information about tax time on your organisation's website or intranet, newsletter or within any other communications, you can use the suggested copy below.

Get ready for tax time

Tax time has arrived, and the ATO has a range of practical information available on its [website](#) to help you prepare and lodge your tax return this year.

There are helpful resources available for taxpayers to understand what can and cannot be claimed as a work-related expense, and what income needs to be declared.

Remember, if you work in health and want to claim a work-related expense:

1. You must have spent the money yourself and not been reimbursed
2. It must be directly related to earning your income, and
3. You must have a record to prove it.

The best time to lodge your tax return is mid-August, when all financial information the ATO receives from employers, banks, government agencies and more, will be pre-filled. You must also remember to declare all income when lodging your tax return.

To help you during tax time this year, download the [ATO app](#) which provides information and tools to manage tax affairs on the go – all in one place. This includes the [myDeductions tool](#), a useful way to keep track of records throughout the year.

If you have tax and super questions, you can ask them on [ATO Community](#), the ATO's online community forum.

Example social media posts for Facebook, Twitter and LinkedIn profiles

If your organisation has a social media presence and would like to share information about tax time, please share the following posts with important information about preparing and lodging a tax return. You are welcome to adapt these posts to suit your profiles.

Emoji images shown below can usually be found on social media platforms or be downloaded at websites such as [Emojipedia](#).

Suggested posts for Facebook and LinkedIn

Make the most of your deductions this tax time! The ATO has a range of occupation guides to help you get your work-related expense claims right 📁💰

Don't miss out – find info on deductions specific to health at ato.gov.au/occupations

Tax tip: Remember to meet all three golden rules when claiming work-related expenses on your tax return!

- ✳️ You must have spent the money yourself (and not been reimbursed).
- ✳️ The expenses must be directly related to earning your income.
- ✳️ You must have a record to prove it.

Check the deductions you can claim at ato.gov.au/deductions

Option for Facebook – add action:

👉 feeling golden.

Tax tip: If you incur a cost for something you use for both work and private purposes, you can only claim a deduction for the work-related portion. Examples where you may have to remove private costs include:

- Visiting friends and family while on a work trip
- Using the same phone for personal and work calls
- Playing games on a laptop you also use for work-related study

Find out more at ato.gov.au/deductions

Ready... Set... Get a head start before tax time begins! 🏃

Use the myDeductions tool in the ATO app to get organised and track your work-related expenses and other deductions. From July, you can upload your data to pre-fill your myTax return or email it straight to your registered tax agent.

Download the app today at ato.gov.au/app

Looking for a smoother ride in working out your deductions next tax time? The ATO app has a free tool called myDeductions to help you keep track of your claimable expenses throughout the year. Check it out at ato.gov.au/myDeductions

Keen to lodge your tax return? Only some of your income data will be pre-filled before August, so be sure to double-check you're declaring everything you earned in 2017-18! This can include income from multiple jobs, rental properties, shares, distributions from managed funds, foreign sources, government payments, and more. Find out more at ato.gov.au/Incomeyoumustdeclare

Did you dig deep and donate to charity last financial year? 😊 You may be able to claim a deduction on your tax return if you donated to a Deductible Gift Recipient (DGR). Check the list of approved DGRs and read more about claiming gifts and donations at ato.gov.au/giftsdonations

Can you claim that you know deductions? Can you declare that you're across income? Put your tax knowledge to the test before you lodge your tax return this tax time: <https://lets-talk.ato.gov.au/taxtimequiz>

Suggested posts for Twitter

#TaxTip: @ato_gov_au has industry & occupation guides to help determine the work-related expenses you can claim at #TaxTime!



Find them at ato.gov.au/occupations

Tax tip: Remember the three golden rules this #TaxTime! ✨ For info on work-related expenses you can claim, visit ato.gov.au/deductions

Incurred a cost for something you use for both work and private purposes? You can only claim a deduction for the work-related portion. Find out more @ ato.gov.au/deductions

📱 Get a head start before #TaxTime! Track your work-related expenses with myDeductions in the #ATOapp. Download now: ato.gov.au/app

Looking for a smoother ride in working out your deductions next tax time? Check out the myDeductions tool by @ato_gov_au: ato.gov.au/myDeductions

#TaxTip: Avoid having to amend your #taxreturn later – double-check all your income is included before you lodge! Info @ ato.gov.au/Incomeyoumustdeclare

Support a #charity? You may be able to claim a deduction this #TaxTime if you donated to an approved organisation: ato.gov.au/giftsdonations

Can you claim that you know deductions? Can you declare that you're across income?
Put your #TaxTime knowledge to the test: <https://lets-talk.ato.gov.au/taxtimequiz>

Embed code for the Tax Time 2018 Quiz

```
<div class="quizz-container" data-width="100%" data-iframe-title="QUIZ: Tax time quiz: Put  
your tax knowledge to the test before you lodge" data-height="auto" data-  
quiz="461676"></div>  
<script src="//dcc4iyjchzom0.cloudfront.net/widget/loader.js" async></script>
```

END