

GJB'S CHECKLIST OF EMPLOYMENT-RELATED CLAIMS

This checklist is a guide only. The results may vary depending on individual circumstances.

Broadly, a deduction may only be claimed if:

- the expense has been incurred in earning the person's assessable income, or incurred in carrying on a business for the purpose of earning assessable income
- it is not private (domestic) or capital expenditure, and
- the person holds the relevant written evidence.

NOTE: How much of the expense is allowed as a tax deduction will depend on the extent the expenses are incurred in earning the person's assessable income.

Tax deductible?	
Admission fees: For lawyers and other professionals. Disallowed as capital cost	No
Airport lounge membership: Deductions to the extent used for work-related purposes	Yes
Annual practising certificate: Applies to professional persons and other contractors who must pay an annual fee to practice in their chosen field	Yes
Bank charges: Deductions are allowed if account earns interest. Not private transaction fees	Yes
Bribes to Government officials and foreign Government officials: Also exclude from the cost base and reduced cost base of CGT assets and cost of depreciating assets	No
Briefcase: If used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300, it must be depreciated	Yes
Calculators and electronic organisers: If used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300, it must be depreciated	Yes
Child care fees	No
Cleaning: Of protective clothing and uniforms - see 'Laundry'	Yes
Clothing, uniforms and footwear Compulsory uniform: Uniform must be unique and particular to an organisation (eg. corporate uniform) Non-compulsory uniform: If on a register kept by the Department of Industry, Science and Tourism Occupational specific: The clothing identifies a particular trade, vocation or profession eg. chefs and nurses Protective: Must be used to protect the person or their conventional clothing May include sunscreen	Yes
Club membership fees	No
Coaching classes: Allowed to performing artists to maintain existing skills or obtain related skills.	Yes
Computers and software: Software is deductible if it costs less than \$300, otherwise deductible over 2.5 years. Except in-house developed software which is over 4 years from 1 July 2008	Yes
Conferences, seminars and training courses: Allowed if designed to maintain or increase employee's knowledge, skills or ability	Yes
Conventional clothing	No

