



# What can you claim if you're an Agricultural Worker?

**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 taxpayers 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.

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.

### **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.

### **Agricultural Workers employees: work-related expenses**

Common deductions include the following:

1. 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 first job as a fruit picker directly to your second job to test soil for crop research
  - to and from an alternate workplace for the same employer on the same day – for example, travelling between cane fields for your employer.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your work-related claim. If your vehicle has a carrying capacity of one tonne or more, such as a ute or panel van, you can't use the cents per kilometre method to calculate your claim. You can claim the actual expenses based on the work-related use of your vehicle. The easiest way to demonstrate this is by keeping a logbook. You can claim the work-related percentage of the decline in value and running costs, such as fuel, oil, insurance and loan interest but you must keep your receipts and records that show your work-related travel.

2. You can claim the decline in value and running costs of all-terrain vehicles (ATV), such as a quad bike, where you're required to cover large distances of land that is not accessible by car. You can only claim the decline in value for an ATV if you paid for the vehicle yourself and you were not reimbursed by your employer.
3. You can claim travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, carting cattle long distances between farms. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.
4. You can claim the cost of buying, cleaning or repairing:
  - compulsory uniforms that are unique and distinctive and identify you as working for a particular employer
  - non-compulsory uniforms that are registered with AusIndustry (check with your employer if you're not sure).
5. 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, a cattle farmer can claim gloves and steel-capped boots. The cost of repairing, replacing or cleaning protective clothing and footwear can also be claimed.
6. You can claim the additional costs to renew a special licence, condition on your licence or certificate in order to perform your work duties. For example, if you need to have a forklift licence to get your job, you can't claim the initial cost of obtaining it, however you can claim the cost of renewing it during the period you are working.
7. You can claim the work-related portion of other expenses if they relate to your employment, including:
  - the decline in value and maintenance of guns, firearms and ammunition, and
  - working dog and working horse expenses, such as food, vet bills, miscellaneous items like the decline in value of a saddle, and
  - hats and sunscreen, and tools and equipment as well as repairs, such as a chainsaw or fencing tools
  - union and professional association fees, and phone and Internet costs, apportioned for private and work use, with records showing a detailed usage pattern, and 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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