



What can you claim if you're a Bus Driver?

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.

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.

Bus Driver 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, finishing your morning bus shift and driving directly to your second job in administration, or
 - to and from an alternate workplace for the same employer on the same day – for example, travelling between different depots for the same company
- 2.** You can claim the additional costs to renew a special licence or condition on your licence in order to perform your employment duties – for example, a heavy vehicle permit.
- 3.** You can claim travel expenses if you travel away from your home overnight in the course of performing your employment duties – for example, driving a two-day bus tour group from Newcastle to Canberra where you are required to sleep away from your home overnight. This could include expenses for meals, accommodation, fares and incidentals.
- 4.** You can claim the cost of buying, hiring, repairing, replacing or cleaning certain uniforms that are unique and distinctive

to your job. You can also claim protective clothing and footwear that protect you from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out – for example, sunglasses and steel-capped boots.

5. You can claim the cost of compulsory checks and medical assessments required to maintain your employment – for example, working with children checks.
6. You can claim a deduction for self-education expenses if it's directly related to your current employment as a bus driver and it:
 - maintains or improves the specific skills or knowledge you need, or
 - results in or is likely to result in an increase in income from your current employment.
7. You can claim the work-related portion of other expenses if it relates to your employment, including:
 - overtime meal expenses that you buy and eat when you work overtime, if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime and it's included in your assessable income,

- cleaning products for the bus, if you are required to keep the bus clean and the products are not supplied by your employer – for example, anti-bacterial products and window cleaner,
- diaries and logbooks – for example, to record student behaviour or damage to vehicles,
- phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern, and
- union and professional association fees.

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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