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# What can you claim if you're a Doctor, Specialist or Other Medical Professional?

**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.

### **Doctor, Specialist or Other Medical Professional employees: work-related expenses**

Common deductions include the following:

- 1.** You can claim a deduction when you:
  - drive between two separate jobs on the same day – eg. driving between house calls, or
  - drive to and from an alternate workplace for the same employer on the same day – eg travelling to different hospitals or medical centres.
- 2.** 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.
- 3.** 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.
- 4.** 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.

**5.** 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, and
- medical equipment and insurance for that equipment.

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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