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What can you claim if you're a Guard or Security Officer?

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.

Guards and Security employees: work-related expenses

Common deductions include the following:

- 1.** You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job. You can also claim a deduction for protective clothing that your employer wants you to wear – for example, a bullet-proof vest or high vis vest.
- 2.** You can claim your costs of laundering occupation-specific clothing or a distinctive uniform. You can't claim a deduction for clothing and laundry expenses if your employer supplies and launders the clothing.
- 3.** You can claim a deduction for self-education expenses if your course relates directly to your current job and will either maintain or improve the specific skills or knowledge you require, or might result an increase in income from your current employment – for example, a self defence course.
- 4.** You can claim a deduction for the cost of using your car when you drive:
 - between separate workplaces because you have a second job, or



- to and from an alternate workplace for the same employer on the same day (eg. between different venues where you perform your duties as a security guard).
- 5. You can claim a deduction for the cost of a meal that you purchased and consumed during your overtime if your employer paid you an overtime meal allowance under an industrial law, award or agreement for the overtime.
- 6. You can claim renewal fees for a licence or ticket required to perform your employment duties in the security industry.
- 7. As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
 - phone and internet usage if your employer needs you to use your personal devices for work, 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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