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What can you claim if you're a Media 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.

Media Professional employees: work-related expenses

Common deductions include the following:

1. You can claim a deduction for the cost of tools and equipment you use for work, such as a video camera and editing tools. If you use the tools and equipment for work-related purposes as well as private purposes you can only claim a deduction for your work-related use of the tools and equipment. If a tool or item of work equipment cost:
 - more than \$300 – you can claim a deduction for the cost over a number of years (decline in value), or
 - \$300 or less – you can claim an immediate deduction for the whole cost.
2. You can claim a deduction for travel expenses if you are required to travel away from your home overnight to perform your work – for example, travelling interstate to conduct an interview. This could include meals, accommodation, fares and incidental expenses that you incurred, and your employer has not provided or reimbursed you.

Receiving a travel allowance from your employer doesn't mean you can automatically claim a deduction. You still need to show that you were away overnight, you spent the money yourself,

and the travel was directly related to earning your employment income.

3. You can claim a deduction for the cost of using your car when you drive:
 - between separate jobs on the same day (eg. from your job with a newspaper to your second job as a TV presenter), or
 - to and from an alternate workplace for the same employer on the same day (eg. between two TV studios).

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

4. You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, such as your work shirt with the company logo on it. You can also claim a deduction for protective clothing that your employer wants you to wear, such as a high vis vest.
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 to undertake the overtime.

6. You can claim the work-related proportion of running costs of your home office if you work from home, including the decline in value of office equipment, work-related phone calls, internet access charges, and electricity for heating, cooling and lighting costs.
7. As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
 - union and professional association fees,
 - technical or professional publications and newspapers, and
 - pay TV access payments if you can show that you are required to access pay TV as part of your work – but limited to the content that is specific to earning your employment income.

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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