Y&S ACCOUNTING BRISBANE

FREE GUIDE · 2025-26 TAX RETURN

The Occupation Deduction Checklist

Every work-related deduction Australian employees can claim this financial year, the exact figures the Australian Taxation Office allows, and the mistakes that get returns adjusted.

For the 2025-26 return (the one you lodge from 1 July 2026) | Prepared by Y&S Accounting, registered tax agents | taxbne.com.au

RULE 1
You paid for it yourself
You spent the money and were not reimbursed by your employer.

RULE 2
It relates to earning income
The expense directly connects to your work, not your private life.

RULE 3
You have a record
You can show how you worked it out. Keep records for five years.

Deductions almost every employee can claim

Tick each one that applies to you. Figures are the Australian Taxation Office (ATO) rates for the 2025-26 income year.

Car & work travel — 88c / km

- ☐ Cents-per-kilometre method: **88c per km, up to 5,000 work km** (maximum $4,400). No receipts, but keep a diary of trips.
- ☐ Logbook method for higher use: claim the work-use % of all running costs. A 12-week logbook lasts five years.
- ☐ Trips between two jobs, to an alternate workplace, or carrying bulky tools with no secure storage.

Normal home-to-work travel is private and cannot be claimed.

Working from home — 70c / hour

- ☐ Fixed-rate method: **70c for each hour worked from home**. Covers energy, phone, internet, stationery and computer consumables.
- ☐ Actual-cost method: claim the real work-related portion of each running expense instead.
- ☐ Decline in value of your desk, chair and computer can be claimed on top of the fixed rate.

You must keep a record of the actual hours for the whole year. An estimate is not accepted.

Clothing, laundry & uniforms — $1 / load

- ☐ Compulsory, occupation-specific or protective clothing, and registered non-compulsory uniforms.
- ☐ Laundry: **$1 per load** for work clothing only, or 50c per load if washed with other items.
- ☐ Laundry claims of **$150 or less** need no written evidence (you still show your workings).

Plain or conventional clothing is never deductible, even if your employer requires it.

Tools & equipment — $300 rule

- ☐ Items costing **$300 or less**: claim the full cost immediately in the year you buy them.
- ☐ Items over $300: claim the decline in value (depreciation) over the item's effective life.
- ☐ Repairs, insurance and interest on work equipment, apportioned for any private use.

Self-education & training — No $250 cap

- ☐ Courses, seminars and conferences that maintain or improve skills for **your current job**.
- ☐ Course fees, textbooks, stationery, and travel to the place of education.
- ☐ The old $250 non-deductible threshold was removed from 1 July 2022.

Study to get a new job or change careers cannot be claimed.

Fees, memberships & subscriptions

- ☐ Union fees and professional association memberships related to your work.
- ☐ Registration and licence **renewals** your current role requires.
- ☐ Professional or technical journals and subscriptions used for work.

Associations not directly related to earning your income are capped at $42 each.

Phone & internet

- ☐ The **work-use percentage** of your phone, data and home internet.
- ☐ Claims of $50 or less need no detailed records; above that, keep a 4-week representative record.
- ☐ Do not double up if these are already covered by the 70c working-from-home rate.

Insurance, donations & tax help

- ☐ Income protection premiums that cover your salary (not if held inside super, not the lump-sum part).
- ☐ Gifts of **$2 or more** to a deductible gift recipient (DGR), with nothing received in return.
- ☐ The cost of managing your tax affairs, including registered tax agent fees.

$300

The $300 substantiation rule
If your total work-related expense claim is **$300 or less**, you do not need written evidence, though you must have genuinely spent the money and be able to explain the claim. Above $300 you need records for the whole amount. Car, meal-allowance, award-transport and travel-allowance expenses sit outside this rule and have their own record-keeping requirements.

What you cannot claim (the ones that get returns adjusted)

- ✗ Normal travel between home and work.
- ✗ Plain clothes or ordinary shoes, even if compulsory.
- ✗ Estimating your work-from-home hours instead of recording them.
- ✗ Double-dipping on phone, internet or power already in the 70c rate.
- ✗ The initial licence or registration needed to get the job (only renewals count).
- ✗ Grooming, haircuts, gym fees, fines and childcare.

Extra deductions by occupation

On top of the everyday claims, here are the standouts the ATO specifically allows for five common occupations, and the trap it warns each about.

Teachers & education staff

- ☐ Teaching aids and classroom supplies you buy yourself
- ☐ Excursions and camps you supervise (fares, meals, accommodation)
- ☐ Working With Children Check and registration renewals
- ☐ First aid course if you are the nominated officer
- ☐ Books, journals and professional subscriptions
- ☐ Sun protection for outdoor duties (sunscreen, hat, sunglasses)

Watch out: gifts for students and your own children's school fees are not deductible.

Nurses, midwives & carers

- ☐ Annual AHPRA registration renewal (not the first one)
- ☐ Stethoscope, fob watch, surgical scissors and similar tools
- ☐ Compulsory uniforms and their laundry
- ☐ Safety glasses, gloves, masks and sanitiser
- ☐ Agency commissions and professional or union fees
- ☐ Self-education tied to your current nursing role

Watch out: plain white shirts and black pants, and the initial registration, cannot be claimed.

Building & construction / trades

- ☐ Tools and equipment ($300 or less immediate, above depreciated)
- ☐ Hi-vis, steel-capped boots and protective clothing
- ☐ Safety gear: harnesses, goggles, breathing masks
- ☐ Sun protection for prolonged outdoor work
- ☐ White Card and licence renewals for your current work
- ☐ Site-to-site travel and carrying bulky tools

Watch out: ordinary jeans and shirts, and employer-supplied tools, are not claimable.

Cleaners

- ☐ Cleaning equipment and products you buy for work
- ☐ Gloves, masks, goggles, aprons and non-slip shoes
- ☐ Distinctive logo uniforms and their laundry
- ☐ Travel between jobs and work-related parking and tolls
- ☐ Union fees and connected self-education
- ☐ Work phone, data and internet (work-use %)

Watch out: employer-supplied products and plain clothing (and its washing) cannot be claimed.

Hospitality workers

- ☐ Chef's whites, checked pants and logo uniforms, plus laundry
- ☐ Cut-resistant gloves and protective, non-slip footwear
- ☐ Chef's knives and equipment ($300 rule applies)
- ☐ Responsible service of alcohol (RSA) and gaming renewals
- ☐ Overtime meals where an award allowance is paid
- ☐ Training connected to your current duties

Watch out: black-and-white clothing, and the first RSA to get the job, are not deductible.

Your occupation not here?

- ☐ The ATO publishes a specific guide for more than 40 occupations
- ☐ The everyday claims on page 1 apply to almost everyone
- ☐ A registered tax agent will know the claims specific to your role

Tip: the fee you pay Y&S to prepare your return is itself deductible next year.

Quick reference: the figures that matter

Item	2025-26 figure
Cents-per-kilometre rate (car)	**88c/km, up to 5,000 km ($4,400 max)**
Working-from-home fixed rate	**70c per hour**
Laundry without written evidence	**$1 / 50c per load, up to $150**
Work claims without written evidence	**Total of $300 or less**
Tools claimed immediately	**Each item $300 or less**
Self-education non-deductible threshold	**Removed (nil since 1 July 2022)**
Overtime meal (with award allowance)	**Up to $38.65 without a receipt**
Keep your records for	**5 years from lodgement**

Coming for 2026-27: the Government has proposed a flat $1,000 standard work-related deduction. It is not yet law, so it does not apply to the return you lodge now. ***Not yet law***

What to do next

1

Print and tick

Go through the checklist and mark every deduction that applies to your work this year.

2

Gather your records

Collect receipts, your logbook and your hours. The ATO app's myDeductions tool makes this easy.

3

Have it reviewed

Book Y&S to check every claim before we lodge, so nothing is missed and nothing is overclaimed.

Not sure you are claiming everything?

Y&S Accounting are registered tax agents in Brisbane. We review every deduction before we lodge, in person or by video call, and the fee is deductible next year. Fixed-fee individual returns from $145 including GST.

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Important: This checklist is general information for Australian employees, prepared by Y&S Accounting Brisbane, and is current for the 2025-26 income year as at July 2026. Rates and thresholds can change, and eligibility depends on your circumstances. It is not personal tax advice and does not take account of your individual situation. Confirm current figures at ato.gov.au or speak with a registered tax agent before you lodge. Y&S Accounting is a certified practising accountant practice and registered tax agent.