



Tax Deductions available for Teachers

Following is a list of suggested tax deductions that may be available to you as a Teacher. However, everyone's situation will be different and it is recommended that you talk to us about any expenses you wish to claim. The Australian Taxation Office has issued a ruling (TR94/D15) relating specifically to Teachers, which lists the following as allowable deductions.

- Purchase of and laundry of protective clothing and footwear
- Replacement, repairs and depreciation of equipment
- Excursion, school trip and camp expenses (not including meals)
- Travel costs (including bus, train, taxi fares, car expenses, parking fees and tolls) incurred between two places of work or for education purposes
- Cost of general teaching aids
- Depreciation of a professional library, computers and software, calculators and electronic organizers
- Home office expenses (pens, diary, calculator, electronic organisers etc)
- Work related self-education expenses (eg. first aid courses)
- Union or professional association fees, subscriptions and teacher registration
- Cost of newspapers bought for teaching purposes
- Purchase of books, journals and periodicals related to teaching
- Internet connection fees when used for email or research related to work
- Work-related telephone or mobile calls where they can be identified from an itemised telephone account or where a diary record of calls made over a period of one month has been kept

In addition to these specific deductions, the following general expenses are also allowable:

- Taxation and accountancy fees
- Bank Charges on your work-related or investment accounts
- Donations to registered charities (where you haven't received raffle tickets, novelty items etc)
- Sun protection items (sunscreen, hats, sunglasses), however an allowance for private use of these items must be taken into account in your claim
- Income Protection Insurance

It is advisable to keep receipts for *all* purchases relating to your work even if they are not listed above. We can then advise you whether a claim can be made or not.

Accountants & Business Advisers

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