

Following is a list of suggested tax deductions that may be available to you as a Family Day Caregiver. 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 (IT 2396) relating specifically to Family Day Caregivers, which lists the following as allowable deductions:

- Cost of uniforms and protective clothing (eg. aprons, gloves)
- Costs of laundry of uniforms and protective clothing
- Travel costs (including public transport, car expenses, parking fees and tolls) to attend meetings, training or seminars
- Travel costs in relation to transporting children in care (eg. transport to and from school, for medical attention, outings etc)
- If you have more than one job, travel from one to the other is also deductible
- Self education expenses (including course fees, books, stationery, equipment and travel) if the course is directly related to your current work
- Union or professional association fees
- Work related postage and stationery (pens, diary, calculator, electronic organisers etc)
- Food, toiletries, consumable household items, art and craft supplies used
- Replacement and repairs of toys and equipment
- Depreciation of playground equipment, beds and other substantial items of equipment
- Purchase of books, periodicals and magazines related to your work
- 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. The portion of telephone rental that relates to deductible calls may also be claimed
- Electricity or gas - Reasonable estimate of the cost (eg. based on floor area of home used for child care)
- Hiring help to clean the area used for child minding, including additional materials or equipment used
- Premiums under an insurance policy directly related to day care activities (eg. public liability)
- Mortgage interest, rent, household insurance, rates and repairs - ONLY if a particular part of the home is set aside for the exclusive use of childcare - based on floor area

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 (only where you haven't received anything for your donation – raffle tickets, novelty items etc)
- 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.