

## Tax deductions for nurses and health professionals

If you work as a nurse or other health professional, in a hospital, agency or private practice, some of the tax deductions you may be able to claim on your personal tax return are:

### Meals and Travel

- The cost of buying **meals** when you work overtime, provided you have been paid an allowance by your employer (you can claim up to a maximum of \$25.80 per meal without having to keep any receipts, provided you can show how you have calculated the amount you spent)
- The cost of **parking, tolls, taxis and public transport** if you are required to travel to attend seminars, conferences, meetings and training courses not held at your usual place of work, or between 2 or more jobs (if you need to stay away overnight you can also claim for the cost of all meals and your accommodation)
- The cost of using your own **car** for work, including travel to attend meetings, conferences or training courses that are not held at your workplace, between 2 different jobs or to visit patients at their homes (to claim for car costs it is usually best to keep a diary record of the number of kilometres you travel during the year for work purposes and then we can calculate the amount of your tax deduction at the end of the year)

### Work Clothing

- The cost of buying **uniforms** (including shirts, pants, skirts, jackets, jumpers, stockings, socks and shoes – but only where they are an essential part of a distinctive compulsory uniform, the characteristics of which—colour, style, type—are specified in your employer's uniform policy, or where each item has the employer's logo on it)
- **Non-slip nursing shoes** (even if these are not part of a compulsory uniform)
- The cost of **laundry**, dry cleaning or repairs of your uniforms

### Training

- The cost of work-related **training courses** (for example first aid, OH&S, wound-care, treatment updates and conferences) provided they relate to your **CURRENT** work. You can claim for the cost of any course fees, books, stationery, internet connection, telephone calls, tools or equipment and travelling to and from the course. You can also claim any accommodation and meal expenses you have to pay if you are required to stay away overnight for your course
- The cost of **self-education courses** run by a University (not including HECS/HELP fees) or TAFE, for example Midwifery qualifications, provided they relate to your **CURRENT** work. If you are studying, you can also claim for the cost of books, stationery, equipment and travel required for your course

### Work Equipment

- The cost of buying and repairing **equipment** you use at work, including medical equipment and tools, electronic organisers, computers and mobile phones
- The cost of **stationery**, diary, log book or briefcase

### Other Work Expenses

- The cost of **union fees**
- The cost of **professional memberships** and subscriptions
- The cost of renewing your **annual practicing certificate**
- The cost of **agency commissions** or agency fees
- The cost of work-related **books**, magazines and journals



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- The cost of work-related **mobile or home telephone calls** and rental (you should keep a diary record of the number of phone calls you make for work for one month and then we can use that to estimate your usage for the whole year)
- The cost of work-related **internet connection fees** (you can only claim the proportion of your monthly fees that relate to work use, which could include emailing, research relating to your job or training)
- The cost of a **fob watch** (but not a conventional watch)

### General Expenses

There are some tax deductions that all employees can claim on their personal tax returns:

- The amount of any donations to registered charities (as long as you haven't received anything in return for your donation, such as raffle tickets or novelty items)
- The cost of bank fees charged on any investment accounts
- The cost of income protection or sickness and accident insurance premiums (this type of insurance covers you if you hurt yourself (including when you are not at work) or become sick and you are unable to work. It will pay you your normal wage until you are fit to return to work.
- Your tax agent fees (the amount you pay to your accountant to prepare your tax return each year)
- The cost of travelling to see your tax agent (you can claim the cost of travelling to see your accountant to have your tax return prepared. You should keep a record of the number of kilometers.

We suggest that you keep receipts for all purchases that are work related, even if they are not listed above. That way, when we prepare your tax return, we can decide whether you are allowed to claim a tax deduction for them or not.

If you would like any more information about the deductions listed or if you would like the ClarityNT team to prepare your tax return for you to ensure you maximise your claims this year, contact us at [admin@claritynt.com.au](mailto:admin@claritynt.com.au).