If you're a Doctor, specialist or other medical professional, it pays to learn what you can claim at tax time

You can only claim

claim a deduction

for any part of the

to personal use.

expense that relates

the work-related part

of expenses. You can't



a deduction for workrelated expenses

- **To claim** you must have spent the money yourself and weren't reimbursed ■ it must be directly related to earning your income
 - you must have a record to prove it.*

* You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Car expenses



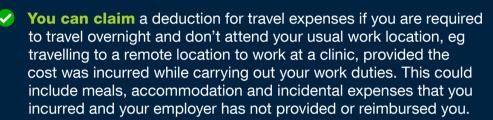
- You can claim a deduction when you:
 - drive between two separate jobs on the same day eg driving between house calls
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling to different hospitals or medical centres.
- You generally can't claim the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg when working on call.

There are limited circumstances where you can claim the cost of trips between home and work, such as where you are required to carry bulky tools or equipment. The cost of these trips is deductible only if:

- your employer requires you to transport the equipment for work
- the equipment was essential to earning your income
- there was no secure area to store the equipment at the work location, and
- the equipment is bulky at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents

Travel expenses



- Receiving a travel allowance from your employer does not automatically entitle you to 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 income.
- You can't claim your travel expenses if you are undertaking private travel and add on a work-related component – eg while on holiday in Cairns, you notice a work-related seminar and decide to attend. In this scenario, you may claim the seminar fees, but not your travel expenses such as flights or accommodation.

Self-education expenses

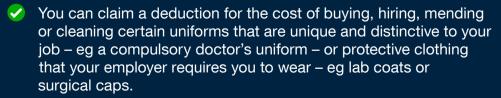


- You can claim a deduction for self-education expenses if \checkmark your course relates directly to your current job - eg continuing professional development to maintain medical registrations.
- X You can't claim a deduction if your study is only related in a general way or is designed to help you get a new job – eg you can't claim the cost of study to enable you to move from being a paramedic to a pharmacist.
- (\mathbf{X}) If you undertake study where there are both work and private components - eg a cruise where continuing professional development sessions are offered - you need to apportion the expenses and only claim the work-related part.

Other common deductible work-related expenses

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Clothing expenses



 (\mathbf{X}) You can't claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg a business suit.

- Other expenses you can claim a deduction for include:
 - professional indemnity insurance
 - medical journal subscriptions and publications
 - AMA or other medical professional association membership fees
 - the work-related portion of phone expenses
 - medical equipment and insurance for that equipment.



This is a general summary only. For more information, go to ato.gov.au/occupations



C096-00009