

TEACHING INDUSTRY – ARE YOU MAKING ALL THE ALLOWABLE INCOME TAX CLAIMS THAT YOU COULD BE ON YOUR INCOME TAX RETURN?

The teaching industry seems to be always **under the Australian Taxation Office (ATO) spotlight** and this is because educators are required to incur additional costs in order to perform their teaching activities.

The following sets out the type of deductions that teachers may incur in order to perform their teaching tasks.

WHAT MAY BE CLAIMABLE?

- Bank Charges - but only direct fees associated with depositing wages and for paying work related expenses
- Text books – including those for your professional library or to use in classes
- Calculators – such as graphics calculators for mathematics, science or commerce teachers
- Car usage - claim generally based on work related kilometres travelled (see Travel)
- Cases and satchels for storage and transport of items such as laptops, iPad's, books
- Clothing - but only compulsory uniform, corporate wardrobe (registered), protective clothing including safety boots, overalls, aprons, sports shoes for outdoors teaching
- Cleaning and or laundry of above clothing.
- Computers and other portable devices including software, hardware and accessories such as hard drives and printers - items costing more than \$300 will be claimable over two to three years
- Conferences and seminars, including accommodation and travel/public transport costs, parking fees & tolls
- Diaries and/or electronic organisers
- Excursions/trips/camps including cost of entries, travel and items specific to nature of excursion
- First Aid courses
- Hire/lease of work related equipment including computers
- Home office - 26 cents per hour worked at home (for power and wear and tear)
- Insurance of work related equipment or income protection policies
- Interest paid on purchase of work related equipment where a lease has been entered in to
- Internet running costs – may be claimed as a % of your total monthly bill based on how much you use your home internet for work

- Mobile phone - work related % if necessary for work or call costs where isolated usage such as excursions, camps, organising staff, calling parents etc
- Newspapers and magazines - ¼ of the cost can be claimed where used for current affairs teaching
- Office furniture such as desks and chairs - items costing more than \$300 will be claimable over three to four years
- Postage costs for student reports, assignments, entry forms etc
- Professional dues & registrations such as VIT registration, Working With Children check or AEU union fees
- Repairs of work related equipment such as computers
- Stationery and printing supplies including paper, printer inks, pens and pencils
- Stopwatch - must be a dedicated stopwatch - normal watches are not claimable
- Sun protection - work related % of total costs of things such as sunglasses, hats and sunscreen
- Self-education - only courses related to "at the time" occupation are claimable. Can be short courses or university degree and course fees, text books, internet usage, stationery, printing and travel claims (including public transport or kilometres travelled) are allowed
- Teaching aids, cooking supplies, art & craft, films & cassettes, activity materials etc. used in classroom environments
- Technical publications such as language books and subscriptions to professional bodies
- Telephone - work related call costs, also ½ rent when "on call"
- Travel - between schools, official functions, conferences, work experience, sports meetings, excursions etc. (but not from home to own school even if required to attend more than once per day or on holidays)

WHAT IS NO LONGER CLAIMABLE?

The following expenses have been **removed** as allowable deductions by the Australian Taxation Office.

- Food, drinks & gifts to students
- Internet establishment costs – such as initial fee for purchase of modem or wireless router
- Relocation costs
- Salary sacrifice costs
- Social school functions including formals, debutante balls and valedictories.

- Staff association fees
- Stress management and motivational costs
- Vaccinations against infectious diseases – including annual influenza injection

RECORD KEEPING

In order to make a claim you need to have proof of purchase of the item (invoice/receipt).

In the case of items like vehicle claims, telephone use and home office you will need to estimate the quantity usage e.g. estimate of actual kms travelled, estimate of actual hours worked at home on school activities etc.

NEED HELP?

If you have any questions in relation to the above please call us on 03 5147 1525.