



2024 Tax Time Tool Kits for Teachers

Australia has about 515,000 registered teachers, with most (81%) working in schools. Australian teachers are known for their dedication to their students' education and well-being. If you are an Australian teacher, you often work beyond your contracted hours, dedicating time to lesson planning, grading, and providing extra support to students. Many teachers also spend a lot of time on extracurricular activities and professional development to improve their teaching skills.

Teachers often pay out of pocket for classroom supplies, technology, and professional development. Luckily, these

expenses can be claimed at tax time. In this toolkit, we provide information on what you can and can't do in your 2024 tax return, helping you maximize your tax benefits and stay compliant with the rules.

Record Keeping

We are starting our toolkit with the essential topic of record keeping. If you claim a deduction for a work-related expense, you must have written evidence, such as a receipt or invoice, that includes the supplier's name, the amount of the expense, the nature of the goods or services, the date of purchase, and the date the written evidence was

prepared. Additionally, you need records that show the expense directly relates to earning your income. To demonstrate how the expense is connected to your work, keep a diary or similar record that details your private and work-related use of the item, and how you calculated the amount you are claiming as a deduction. Remember, you can only claim a deduction for the work-related portion of an expense. If you use items for both private and work purposes, you need to apportion your deduction accordingly.

Tax Claims That Require No Receipts

If your total claim for work-related expenses is \$300 or less, you can claim a deduction without written evidence. However, you must be able to show that you spent the money and explain how you calculated your claim. This \$300 deduction limit does not apply to claims for car expenses, meal allowances, award transport payments, or travel allowance expenses.

When it comes to laundry expenses, if your total claim is \$150 or less (excluding dry-cleaning expenses), you can also claim a deduction without written evidence. Similar to other work-related expenses, you must demonstrate that you spent the money and how you cal-

culated your claim. Even if your total work expenses exceed \$300, you can still claim up to \$150 for laundry expenses without written evidence. However, this exception does not increase the \$300 limit for work expenses to \$450. If your total work expenses are more than \$300 and your laundry expenses exceed \$150, you must keep written evidence for all your laundry expenses, not just the amount over \$150.

Car Expenses

***What You Can't Claim**

- Normal Commutes: You can't claim the cost of everyday trips between home and work, even if you live far away or work outside regular business hours, such as for parent-teacher interviews.
- Driver's License: You can't claim a deduction for the cost to get or renew your driver's licence, even if you must have it as a condition of employment.
- Parking fees & Tolls: even though these expenses are considered as travel expenses we have included them in the Car Expenses to make the expense less confusing. You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and regular place of work.

*What You Can Claim

- Travel Between Jobs: You can claim the cost of using your car when driving directly between separate jobs on the same day. For example, traveling from your job as a teacher to a second job as a tutor.
- Alternate Workplaces: You can claim car expenses for trips to and from an alternate workplace for the same employer on the same day. For instance, driving from your regular school to another school to moderate exam results.
- Transporting Bulky Tools or Equipment: In limited circumstances, you can claim the cost of trips between home and work if you carry bulky tools or equipment that are essential for your job. This applies if:
 - The tools or equipment are essential for your work and not carried by choice.
 - The tools or equipment are bulky and awkward to transport, making it necessary to use a car.
 - There is no secure storage for the items at your workplace.

Methods to Claim Car Expenses

• Logbook Method:

- Keep a valid logbook to track the percentage of work-related use.
- Maintain written evidence of your car expenses.

• Cents Per Kilometre Method:

- Show how you calculated your work-related kilometres.
- Ensure those kilometres were for work-related purposes.

Clothing and Laundry Expenses (including footwear)

*What You Can't Claim

- Conventional Clothing: You can't claim the cost to buy, hire, repair, or clean conventional clothing worn for work, even if required by your employer and only worn at work. Conventional clothing includes everyday attire like sports clothing or business wear.
- Employer-Reimbursed Expenses: You can't claim a deduction if your employer pays for or reimburses you for these expenses.

*What You Can Claim

- Compulsory Uniforms: You can claim the cost to buy, hire, repair, or clean a compulsory uniform, as long as it is explicitly required by a workplace agreement or policy.

Self-Education and Study Expenses

*What You Can Claim

- You can claim self-education and study expenses if your course directly relates to your current employment as a teacher

and:

- Maintains or improves the skills and knowledge needed for your current duties.
- Results in or is likely to result in an increase in income from your current employment.
- If your self-education expenses are deductible, you can claim expenses such as course or tuition fees, student and amenities fees, textbooks, academic journals and stationery expenses. you can also claim depreciation for assets over \$300 and claim work from home running expenses if you study at home.

***What You Can't Claim**

- Doesn't have a connection with your current employment
- Only relates in a general way to your current employment
- Enables you to get employment or change employment.

Working from Home Expenses

Many teachers spend significant time working from home, particularly when preparing lesson plans, grading assignments, or engaging in professional development.

***What You Can Claim**

If you work from home, you can claim a deduction for expenses directly related

to your work. To do so, you must:

- Use one of the methods set out by the ATO to calculate your deduction.
- Keep accurate records for the method you use.

***What You Can't Claim**

- General Household Items: You can't claim expenses for coffee, tea, milk, and other general household items, even if your employer provides these at work.
- Employer-Provided Items: You can't claim items that your employer provides, such as a laptop or a phone.
- Reimbursed Expenses: You can't claim any expenses for which your employer pays or reimburses you.

Other Expenses

***What You Can Claim**

You can claim the work-related portion of other expenses related to your employment, including:

- Phone and Internet Costs: Keep records showing your work-related use to claim these expenses.
- Excursions, School Trips, and Camps: Ensure you have receipts, and the expenses must be directly related to your teaching duties.
- First Aid Courses: Maintain receipts to claim these costs, which must be necessary for your employment.
- Seminars and Conferences: Keep

evidence of your attendance and expenses, and ensure they are related to your professional development.

- Teaching Aids: Retain receipts for any teaching materials you purchase that are used in your educational duties.
- Technical or Professional Publications: Keep receipts for subscriptions or purchases, ensuring they are relevant to your job.
- Union and Professional Association Fees: Maintain proof of payment for these fees, which must be related to your employment.
- Personal Protective Equipment: Keep receipts for items like gloves, face masks, sanitizer, or antibacterial spray, used due to the nature of your job.

***What You Can't Claim**

- Private Expenses: Such as gifts purchased for students or meeting students' personal expenses (e.g., paying for lunch, excursions, or schoolbooks).
- Medical Expenses: Including flu shots and other vaccinations, even if required for work.
- Employer-Paid or Reimbursed Expenses: You can't claim a deduction if the cost was met or reimbursed by your employer.

In conclusion, Australian teachers invest significant time and resources into their

work, often incurring various expenses related to classroom supplies, professional development, and even working from home. By understanding the deductions available and maintaining accurate records, teachers can maximize their tax benefits and ensure compliance with tax regulations. This toolkit has provided essential information on what teachers can and can't claim in their 2024 tax returns, covering key areas such as work-related expenses, car expenses, clothing and laundry, self-education, working from home, and other miscellaneous expenses.

Join over 300 teachers who trust Investax Group to handle their annual tax returns. Our expertise in tax preparation for educators ensures that you receive the maximum deductions and comply with all tax regulations. Let us help you navigate the complexities of tax time with ease and confidence. Contact us today to learn more and get started on optimizing your tax return.

Reference –

[Australian Institute for Teaching and School Leadership](#)

ATO – [Record Keeping](#)

ATO – [Deductions and Offsets](#)