



What can you claim if you're a Fire Fighter

SOURCE: AUSTRALIAN TAXATION OFFICE

With work-related expense claims high on the ATO radar, the Australian Taxation Office is stepping up to help and provide advice for taxpayers who aren't quite sure what they can and cannot claim.

The ATO have already flagged that over-claiming of deductions is a big issue. The ATO wants tax payers to get right what they claim as tax deductions.

We understand tax time can be tricky and taxpayers often ask whether we have advice about what they can and cannot claim based on their job. The good news is that we do. The most popular topics include car, clothing, travel, working from home and self-education expenses.

Getting the right information before you lodge your income tax return is helping

our clients to get their claims right and avoid issues later on.

At C&N Accountants, we want every person to have the information they need to know whether they can make a claim, to get it right, and know what records they need to keep. Understanding what you can and cannot claim will help ensure that your income tax return is processed quickly and any refund is paid as soon as possible. Most people want to lodge their income tax return with the right information and helping people to do that in the first place is the most efficient way to operate.

At C&N Accountants our objective is to educate you; this is just part of the process.

What you can and can't claim

Each occupation has specific circumstances which affect what can and cannot be claimed. Here are some snippets from some ATO occupation guides. Remember, regardless of the occupation you are in, you can only claim the work-related part of expenses, and you must meet the three golden rules:

- You must have spent the money yourself and not been reimbursed;
- The claim must be directly related to earning your income; and
- You need a record to prove it.

Fire Fighter employees: work-related expenses

Common deductions include the following:

- You can claim the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, from your firefighting job to your second job as a first aid trainer
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from your station to a primary school to run a fire safety information session with students.
- In limited circumstances you can claim the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:
 - the tools or equipment you carry are essential to perform your employment duties and you don't carry them merely as a matter of choice
 - the tools or equipment are bulky – this means that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle

- there is no secure storage for such items at the workplace. If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.
- You can claim the cost of buying, hiring, repairing or cleaning (laundering or dry cleaning) your firefighting uniform.
- You can claim protective clothing that your employer wants you to wear to protect you from the risk of illness or injury and isn't supplied by them – for example, protective boots, goggles or helmets.
- If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, you can claim the cost of a meal that you buy and eat when you work overtime.
- You can claim travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, travelling to another city to fight a fire. Travel expenses can include meals, accommodation, transport and fares
- You can claim the work-related portion of other expenses if they relate to your employment, including:
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - union and professional association fees
 - any additional costs you incur to obtain a special licence or condition on your licence in order to perform your duties – for example, a heavy vehicle permit.

However, you usually cannot claim home to work travel, and you cannot claim clothes or shoes that are not uniform or are not designed to provide you with sufficient protection from the risk of injury at your worksite, even if the item is called 'workwear' or 'tradie wear' by the supplier.

Footnote: Please note that the information here is a general overview. Taxation is a complicated matter and you should seek specific advice from a qualified and experienced professional suited to your circumstances.



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