

Claimable Expense: Clothing and Laundry

When it is tax time, it is beneficial to know what you can and cannot claim for clothing and laundry. The following are claimable expenses relating the purchase, cleaning, or repair:

Uniforms

Two Types of Uniforms:

Compulsory: The employer strictly enforces this type of uniform. It is distinctive with the company logo. It also helps an employee become identifiable with the place of work. For example, work uniforms of police, defence force, and airline pilots.

Some examples of compulsory uniforms that you can claim a deduction for are:

- ✓ Shoes
- ✓ Stockings
- ✓ Socks

The above items should be distinctive and required to be worn in the workplace. Their characteristics should also meet the conditions of the employer, mainly if there is a uniform policy in place.

- ✓ A single item of a uniform may also be claimed for a deduction. For example, you wear a jumper, which is compulsory at work.



Non-Compulsory: You can get a deduction for a non-compulsory uniform as long as it still identifies your place of work.

On the other hand, a **non-compulsory uniform** includes accessories and clothing that are both not occupation-specific and protective equipment. As the name implies, you are not obliged to wear it at work. However, it is still defined as a uniform because it identifies your product, service, or employer.

- ✓ To claim a deduction for a non-compulsory uniform, you should ensure that your employer has registered the uniform or the design itself with the AusIndustry.
- ✗ You cannot claim a deduction for shoes, stockings, and socks unless they are part of your compulsory uniform. However, as mentioned, the employer should have a uniform policy stating that these items are part of the enforced uniform.
- ✗ Deductions also do not apply for one piece of clothing, such as a jumper, if it is considered non-compulsory.

Employment-Specific Clothing

Deductions can be applied if you have a uniform, which is occupation-specific. It means that if other people see you, they will instantly recognise your job. For example, if you work as a chef, part of your uniform is a pair of checked pants.

Protective Clothing

Some jobs require personal protective equipment (PPE) both for apparel and footwear. You can claim a deduction for your protective equipment if the activities that you perform allow you to earn your income. Some examples of PPE include:

- ✓ Hi-vis safety vests
- ✓ Sun-protection clothing
- ✓ Fire-resistant clothing
- ✓ Steel-capped toe boots
- ✓ Non-slip shoes for nurses
- ✓ Aprons
- ✓ Chef's hats



What you cannot claim?

- ✗ Clothing that is not specific to your job or industry, including a white shirt and black trousers.
- ✗ Suits and other compulsory uniforms that your boss may require you to wear are not claimable since they are not occupation-specific
- ✗ Ordinary clothes, including drill shirts, pants, socks, and jeans
- ✗ Clothing that does not provide protective qualities, particularly for workers in a high-risk environment

Claim Deduction

Can you claim deductions for plain black pants and polo shirts if your employer tells you to wear them?

Clothing Deductible: ✗

Laundry Deductible: ✗

These items are conventional clothing that does not represent your employment.

You have to wear a pair of plain black pants to work. Can you claim a deduction for it if your employer provides you with a shirt that has the logo of the company?

Clothing Deductible: ✗

Laundry Deductible: ✓ Top

Top

You can request a laundry deductible for the shirt because it is distinctive to your place of work.

Pants

You cannot claim a deduction for the purchase and laundry of the pants because they are considered regular clothing.

Can you claim a deduction for your plain black pants if your employer tells you to buy a top with the logo of the company?

Clothing Deductible: ✓ Top ✗ Pants

Laundry Deductible: ✓ Top ✗ Pants

Top

You can request both clothing and laundry deductions for your top because it is distinct to your job.

Pants

You cannot claim a deduction because the pants are considered regular clothing.

Your employer tells you to wear black pants, specifying the retailer. Can you claim a deduction for the purchase, especially if you also purchase a shirt with a logo on it?

Clothing Deductible: ✓ Top ✗ Pants

Laundry Deductible: ✓ Top ✗ Pants

Top

You can claim a deduction for the top because it is unique to the company you work for.

Pants

You are not allowed to claim a deduction for your pants in this situation because they are not distinct to your occupation.

Can you claim deductions for a set of uniforms that the employer has registered? This uniform has a specific style and colour as required by the employer. It also contains a logo on the shirt and is paired with a pair of black pants.

Clothing Deductible: ✓

Laundry Deductible: ✓

You can request for a deduction for both clothing and laundry of the uniform. You have purchased a registered outfit that has sufficient evidence that it is distinct to your employer.

Will you get a deduction if the employer enforces wearing of the latest line of clothing if you work at a store?

Clothing Deductible: ✗

Laundry Deductible: ✗

You cannot claim a deduction when you wear clothing pieces that your company sells. The same thing applies even if your employer states that it is a requirement.

Laundry Expenses

You should have diary entries or any form of written evidence to represent your laundry expenses for your work uniform. There are two main conditions to meet:

- ✓ The expenses are more than \$150.
- ✓ Your total work-related expenses are more than \$300.

If written evidence is not available, you can calculate for your laundry expenses using the following as a reasonable basis for working out claims:

- ✓ 50 cents for each load that includes other items
- ✓ \$1 per load consisting of only work-related clothing

Allowances from Employers

For workers who receive an allowance for laundry expenses from their employees, they can claim a deduction for the actual amount spent and not the amount of the allowance.

Please take note that the allowance is included on your tax return since it is considered a form of assessable income.