

Mining and FIFO Workers

Mining and FIFO (fly-in fly-out) workers face unique challenges and costs – from travel and uniforms to remote work expenses. Knowing what you can and can't claim makes a big difference at tax time. Here's a simple 2025 guide to help maximise your refund and stay compliant with ATO rules.

**Tax
Guide**



Before making any claim, remember:

- The expense must relate directly to earning your income.
- You must have paid for it yourself (not reimbursed by your employer).
- You need a record or receipt to prove the expense.

Meal Expenses

Claimable

- Meals bought while you're required to stay away overnight for work.
- Meals purchased during overtime if covered by an allowance.
- Meal allowances paid under an employment agreement or award.

Not Claimable

- You can't claim everyday meals eaten at or near your usual workplace.

Car & Travel Expenses

Claimable

- Travel between mine sites or from one workplace to another.
- Overnight accommodation and meals when required to travel for work.

Not Claimable

- Normal trips between home and your work site.
- Fuel costs for commuting outside normal hours unless an exception applies.

Exceptions: If you're required to transport bulky or heavy equipment (20kg+) that your employer doesn't store safely at the mine site, you may claim travel costs from home to work.

Protective Clothing & Uniforms

Claimable

- Protective gear required for work (steel-capped boots, gloves, helmets, safety glasses, high-vis gear, sunscreen).
- Branded uniforms specific to your employer.
- Laundry and repair costs for protective or required uniforms.

Not Claimable

- Normal workwear or casual clothes, even if your employer expects a certain dress standard.

Equipment, Tools & PPE

Claimable

- The cost of tools and equipment used at work (up to \$300 per item, or depreciated if over \$300).
- PPE including sunscreen, sunglasses, hard hats, earplugs, and gloves.
- Repairs or replacements for damaged equipment.
- Union fees and licence renewals.

Not Claimable

- The initial cost of obtaining a licence. Only renewals are deductible.

Communication & Technology

If you use your personal phone or internet for work:

Claimable

- Claim the work-related portion of your phone plan or data use.
- Keep itemised records or usage logs to substantiate your claim

Fly-In Fly-Out (FIFO) Workers

FIFO arrangements can make deductions tricky.

Claimable

- Travel you pay for to relocate site or attend work related training
- Work-related meals or accommodation during training or temporary assignments.

Not Claimable

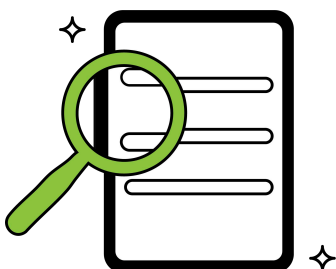
- Travel to and from your home to the departure airport (considered private).
- Employer-paid flights or accommodation.

Other Claimable Expenses

Claimable

- Union and professional association fees.
- Self-education expenses directly improving your work skills.
- First aid training if you're a designated first aider.
- Income protection insurance (outside of super).

At Tax Time – Remember



- ✔ Keep records of every expense, no matter how small.
- ✔ Use ATO-approved methods (logbooks, cents-per-km, or fixed rate) to substantiate claims.
- ✔ Review your deductions each year to ensure compliance with ATO rules.