

# Nurse, Midwife or Carer

Are you a nurse, midwife or carer? Here is what you can and cannot claim at tax time, based on current ATO rules.

## The following points help you determine what is claimable:

- You spent the money yourself.
- You were not reimbursed.
- The cost is directly related to earning your income.
- You have a record to prove the purchase.

You cannot claim a deduction if the expense is personal or private in nature.



## Car Expenses

### Claimable

You can claim car expenses when you:

- Travel between different workplaces on the same day.
- Travel directly between hospitals, clinics, aged care facilities or client homes.
- Travel to another site because your employer requires you to go there.
- Transport bulky equipment that is essential for your work when no secure storage is available at your workplace. The equipment must be genuinely difficult to carry or awkward in size.

### Not Claimable

You cannot claim:

- Travel from home to your regular workplace.
- Travel that only becomes deductible because you work shifts, nights or long hours.
- Travel that is mostly private.

## How to claim car expenses:

- **Cents per kilometre method:** A single ATO rate per work kilometre, up to 5,000 km per car. This rate includes fuel, servicing and all running costs.
- **Logbook method:** Keep a valid 12 week logbook and claim the work related percentage of your actual car running costs.

## Clothing and Protective Items

### Claimable

You can claim the cost of:

- Compulsory or employer-branded uniforms.
- Laundry, repairs and maintenance for approved uniforms.
- Protective clothing such as gloves, aprons, masks, face shields, non-slip protective footwear, gowns, safety glasses or other PPE purchased yourself.

### Not Claimable

You cannot claim:

- Everyday clothing such as plain scrubs, pants, shirts or shoes, even if worn only at work.
- Non-compulsory clothing that is not distinctive to your employer.
- Grooming expenses such as hairdressing, cosmetics or personal hygiene products.

## Phone and Internet Expenses

### Claimable

You can claim the work related portion of phone and internet use if you:

- Make work calls.
- Receive work messages or are required to be contactable.
- Use data for duties such as patient notes, rostering or reporting.

Only the work percentage can be claimed. You must keep records showing how you calculated your work use.

## Self Education Expenses

### Claimable

You can claim self education expenses when the course or training:

- Maintains or improves the skills you need in your current role.
- Is required by your employer.
- Directly relates to your present duties.

Examples of claimable expenses include course fees, stationery, textbooks, travel to training, and depreciation on tools like laptops.

### Not Claimable

You cannot claim:

- Study that helps you get a new job or qualify for a different role. For example, a carer studying to become a nurse, or a nurse studying to become a paramedic.

## Other Expenses

### Claimable

You can claim the cost of:

- AHPRA registration fees.
- Union fees and professional association memberships.
- Professional indemnity insurance if you pay it personally.
- Medical equipment you purchase yourself such as stethoscopes, scissors, blood pressure cuffs, torches or other tools.
- PPE such as masks, gloves, sanitiser and face shields if personally purchased.
- Professional journals and industry subscriptions.
- Calculators and small tools required for work.

If an item costs more than \$300, the deduction must be claimed over its effective life rather than in a single year.

## 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.