

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.

**Tax
Guide**



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

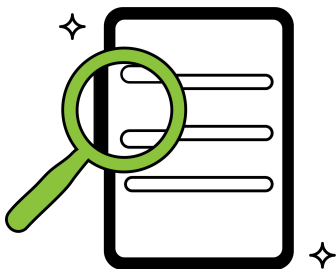
Claimable

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.