



Adult industry workers - income and work-related deductions

- [https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/\(https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/\)](https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/(https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/))
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Adult industry workers – income and work-related deductions

If you earn your income as an employee in the adult industry, this information will help you to work out what:

- income and allowances to report
- you can and can't claim as a work-related deduction
- records you need to keep.

Find out about adult industry workers':

- [Income – salary and allowances](#)
- [Deductions](#)
- [Record keeping](#)

Income – salary and allowances

Your employer will provide either an income statement or a payment summary that shows all your salary, wages and allowances for the financial year.

Include all of the income you received during the financial year in your tax return, regardless of when you earned it, including:

- salary and wages
- allowances

Don't include reimbursements.

Salary and wages

You must include your salary and wages as income in your tax return. Include any bonuses.

See also:

- [Employment income \(/individuals/income-and-deductions/income-you-must-declare/employment-income/\)](#).

Allowances

Include all allowances shown on your income statement or payment summary as income in your tax return.

You may receive an allowance to:

- compensate you for an aspect of your work
- help you to pay for certain expenses such as meals when you're travelling.

If your employer pays you:

- an amount based on an estimate of what you might spend, such as paying cents per kilometre if you use your car for work, then it's an allowance
- for the actual amount of the expense (either before or after you incur the expense), such as paying for the petrol you use if you use your car for work, it's a reimbursement.

Allowances on your income statement or payment summary

You may receive allowances:

- for work that may be unpleasant, special or dangerous
- in recognition of holding special skills, such as a first-aid certificate
- to compensate for industry peculiarities, such as for weekend or holiday shifts.

These payments don't cover you for expenses you might incur. Include these allowances as income in your tax return.

If you receive an allowance from your employer, you aren't always entitled to a deduction – it depends on the situation. See [Deductions](#).

Allowances not on your income statement or payment summary

Your employer may not include some allowances on your income statement or payment summary. This can apply to travel allowances and overtime meal allowances paid under an industrial law, award or agreement. You can see these allowances on your payslips.

If the allowance isn't on your income statement or payment summary, and you:

- spent the whole amount on deductible expenses
 - don't include it as income in your tax return
 - you can't claim any deductions for these expenses
- spent more than your allowance
 - include the allowance as income in your tax return
 - claim a deduction for your expense, if you're eligible. See [Deductions](#).

See also:

- [Allowances and other employment income \(/individuals/income-and-deductions/income-you-must-declare/employment-income/#Allowancesandotheremploymentincome1\)](#).
- [Employment income \(/individuals/income-and-deductions/income-you-must-declare/employment-income/\)](#).

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you have incurred them), the payment is a reimbursement. A reimbursement isn't considered to be an allowance.

If you're reimbursed for expenses you incur:

- don't include the reimbursement as income in your tax return
- you can't claim a deduction for them.

Find out about adult industry workers':

- [Deductions](#)
- [Record keeping](#)

Deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=2> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=2>).
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You may be able to claim deductions for your work-related expenses. Work-related expenses are expenses you incur on items used to earn your income as an employee in the adult industry.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

If the expense was for both work and private purposes, you can only claim a deduction for the work-related portion.

You can use the [myDeductions](#) ([/General/Online-services/ATO-app/myDeductions/](#)) tool in the ATO app to help keep track of your work-related expenses. It's an easy way to capture information on the go and makes tax time quicker by uploading your deductions to your tax return. If you use a tax agent they can access your uploaded data through their practice management software or you can email a copy to them from the app.

For a detailed list to help you work out if your expense is deductible, and how much you can claim, see:

- A–F
 - [Agency commissions and agency fees](#)
 - [Advertising](#)
 - [Audition expenses](#)
 - [Car expenses](#)
 - [Child care](#)
 - [Clothing expenses \(including footwear\)](#)
 - [Consumables](#)
 - [Driver's licence](#)
 - [Entertainment and social functions](#)

- G–O

- Glasses, contact lenses and anti-glare glasses
 - Grooming
 - Health and fitness expenses
 - Laundry and maintenance
 - Multimedia
 - Overtime meal expenses
- P–S
 - Phone and internet expenses
 - Photographs
 - Repairs to tools and equipment
 - Self-education and study expenses
 - Self-educations and study and training support loans
 - Seminars, conferences and training courses
- T–W
 - Technical or professional publications
 - Tools and equipment
 - Travel expenses
 - Union and professional association fees

See also:

- [Employees guide for work expenses \(/law/view/document?DocID=SAV/EGWE/00001&PiT=99991231235958\)](#).

Common expenses A–F

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=3> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=3>).
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Details on claiming common adult industry worker expenses for:

- [Agency commissions and agency fees](#)

- Advertising
- Audition expenses
- Car expenses
- Child care
- Clothing expenses (including footwear).
- Consumables
- Driver's licence
- Entertainment and social functions

Agency commissions and agency fees

You can claim a deduction for commission payments you made to an agency.

You can't claim a deduction if your employer has paid the commission payment, or for upfront fees, joining fees or search fees paid to an agency.

Advertising

You can claim a deduction for the total cost of advertising your services in the adult industry.

Audition expenses

You can't claim a deduction for the cost of preparing for or attending auditions, as they are incurred in the process to obtain work and not as an employee undertaking income-producing activities.

Car expenses

You can't claim a deduction for the normal trips between your home and work, even if you live a long way from your usual workplace or have to work outside normal business hours. These are private expenses.

You can claim a deduction for the cost of using a car you own, lease or hire (under a hire-purchase agreement) when you travel for work and you drive:

- between separate jobs on the same day – for example, travelling to a second job with another employer
- to and from an alternate workplace for the same employer on the same day – for example, if you travel from client to client.

To claim a deduction you must keep records of your car use. You can choose between the cents per kilometre method or the logbook method to calculate your deduction.

If you use the logbook method, you need to keep a valid logbook to help you determine the percentage of work-related use along with evidence of your car expenses.

If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres. You must be able to show that the kilometres travelled were work-related.

The [Work-related car expenses calculator \(/Calculators-and-tools/Work-related-car-expenses/\)](#) helps calculate the amount you can claim as a deduction for car expenses.

If you own a motorcycle, or a vehicle with a carrying capacity of one tonne or more, or nine passengers or more you can deduct the actual expenses related to your work travel.

Example: shifting workplace

Lara is employed as an escort. During her normal working hours she drives a car that she owns to visit clients at different locations.

Lara can claim a deduction for the work-related car expenses she incurs travelling between her home and her shifting places of work.

Example: unexpected travel to an alternative workplace

Charlie is an employee of an adult entertainment bar. On a particular day he arrives at his workplace and is directed by his employer to travel to a different work location in another suburb for the day.

Charlie can claim a deduction for the travel between his normal work site and the alternate site that isn't his regular place of work to home. Charlie records the kilometres travelled using the myDeductions tool in the ATO app.

See also:

- [Car expenses \(/individuals/income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/car-expenses/\)](#).
- [Travel between home and work and between workplaces \(/individuals/income-and-deductions/deductions-you-can-claim/vehicle-and-travel-expenses/travel-between-home-and-work-and-between-workplaces/\)](#).

Child care

You can't claim a deduction for child care when you're working. It's a private expense.

Clothing expenses (including footwear)

You can claim a deduction for the cost you incur when you buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's:

- protective clothing and footwear that provides a sufficient degree of protection against the risk of injury or illness posed by the activities you undertake to earn your income
- occupation specific (and not a conventional, everyday piece of clothing)
- a compulsory uniform that identifies you as an employee of an organisation with a strictly enforced policy that makes it compulsory for you to wear the uniform while you're at work
- a non-compulsory uniform, if your employer has registered the design with AusIndustry.

Clothing in a specific colour or brand isn't enough to classify clothing as a uniform. For example, a shirt with the corporate logo on it that your employer strictly requires you to wear when you work is a compulsory uniform. You can claim a deduction for buying and repairing it.

You can't claim a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it. You can't claim for:

- heavy duty conventional clothing such as jeans and black trousers
- running shoes or casual shoes.

These are private expenses.

You can't claim a deduction if your employer buys, mends, cleans or reimburses you for your clothing.

Example: occupation specific clothing

Candice is employed as a dancer at an adult entertainment bar. She is required by her employer to wear items of clothing and footwear, such as costumes that are not conventional in nature when she is at work.

Candice can claim a deduction for the cost of buying and cleaning these items as they are occupation specific.

See also:

- Adult industry workers' [Laundry and maintenance](#)
- [Clothing, laundry and dry-cleaning expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Clothing,-laundry-and-dry-cleaning-expenses/\)](#).

Consumables

You can claim a deduction for consumable items you use solely for earning your income as an employee in the adult industry, including condoms, lubricants, gels, oils and tissues.

Driver's licence

You can't claim a deduction for getting or renewing your driver's licence, even if you must have it as a condition of employment. This is a private expense.

Entertainment and social functions

You can't claim a deduction for the cost of any entertainment. This includes the cost of attendance at award nights, gala or social nights, concerts or other similar types of functions or events. This applies even if there's an entertainment industry connection.

You can't claim a deduction for costs incurred in attending compulsory or non- compulsory functions. This includes functions such as dinners, dances and cocktail parties. These expenses are considered to be private and not sufficiently related to the production of income. The cost of travelling to and from functions is also not deductible.

For more adult industry worker expenses, see:

- common expenses [G–O](#)
- common expenses [P–S](#)
- common expenses [T–W](#)

Common expenses G–O

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=4> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=4>).
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Details on claiming common adult industry worker expenses for:

- [Glasses, contact lenses and anti-glare glasses](#)
- [Grooming](#)
- [Health and fitness expenses](#)
- [Laundry and maintenance](#)
- [Multimedia](#)
- [Overtime meal expenses](#)

Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses. These are private expenses.

See also:

- [Glasses, contact lenses and protective glasses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Glasses,-contact-lenses-and-protective-glasses/\)](#).

Grooming

You can claim a deduction for stage make-up and products you use for removing stage makeup.

Some brands of makeup sold in department stores are considered stage makeup, and some stage makeup stores sell makeup that isn't grease-paint based. In both of these cases, you can claim the costs of this makeup.

You can't claim a deduction for general hairdressing, cosmetics, hair and skin care products. These are private expenses.

Health and fitness expenses

You can't claim a deduction for the cost of health and fitness, because these expenses are considered private. This includes:

- gym fees
- the cost of a program specifically designed to manage weight
- the cost of normal food substitutes or the cost of food for special dietary purposes
- the cost of vitamins, minerals, or sports supplements such as protein shakes.

Laundry and maintenance

You can claim a deduction for the cost of washing, drying and ironing clothing you wear at work, if it's:

- protective
- occupation specific (and not a conventional, everyday piece of clothing)
- a uniform either non-compulsory and registered with AusIndustry or compulsory.

This also includes laundromat and dry cleaning expenses.

If your laundry claim (excluding dry cleaning expenses) is \$150 or less, you don't need to keep records but you will still need to be able to explain how you calculated your claim. This isn't an automatic deduction.

See also:

- Adult industry workers' [Clothing expenses \(including footwear\)](#).
- [Clothing, laundry and dry-cleaning expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Clothing,-laundry-and-dry-cleaning-expenses/\)](#).

Multimedia

You can claim a deduction for the work-related part of the cost of multimedia, if it's directly related to your current employment as an employee in the adult industry. For example, you download music files or tapes used for rehearsals.

Overtime meal expenses

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 a deduction for the cost of a meal you buy and eat when you work overtime.

You can't claim a deduction if your overtime meal allowance is rolled into your salary and wages and not included as a separate allowance on your income statement or payment summary.

You are generally required to get and keep written evidence, such as receipts, when you claim a deduction for overtime meal expenses. However, each year we set a reasonable amount you can claim for overtime meal expenses without written evidence. If you receive and overtime meal allowance, are claiming a deduction and spent:

- up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

In all cases, you need to be able to show:

- you spent the money
- how you calculated your claim.

See also:

- [Overtime meals \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Overtime-meals/\)](#).
- [TD 2019/11 \(/law/view/document?DocID=TXD/TD201911/NAT/ATO/00001&PiT=20191127000000\)](#). *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year*

For more adult industry worker expenses, see:

- common expenses [A–E](#)
- common expenses [P–S](#)
- common expenses [T–W](#)

Common expenses P–S

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=5> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=5>).
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Details on claiming common adult industry worker expenses for:

- [Phone and internet expenses](#)
- [Photographs](#)
- [Repairs to tools and equipment](#)
- [Self-education and study expenses](#)
- [Self-education and study and training support loans](#)
- [Seminars, conferences and training courses](#)

Phone and internet expenses

You can claim a deduction for the phone and internet costs associated with the work-related use of your own phone or electronic devices.

You need to keep records to show your work use if you claim more than \$50 on phone and internet expenses.

You can't claim a deduction if your employer provides you with a phone for work and pays for the usage, or if your employer reimburses you for the costs.

You can't claim a deduction for any phone calls to family and friends, even while you're travelling for work. This is because they aren't work-related calls.

Example: calculating phone expenses

Adele uses her mobile phone for work purposes. Adele is on a set plan of \$49 a month and rarely exceeds the plan cap.

She receives an itemised account from her phone provider each month that includes details of her individual calls.

At least once a year, Adele prints out her account and highlights the work-related calls she made. She makes notes on her account for the first month about who she is calling for work – for example, her manager and her clients.

Out of the 300 calls she has made in a four-week period, Adele works out that 150 (50%) of the individual call expenses billed to her are for work and applies that percentage to her cap amount of \$49 a month.

Since Adele was only at work for 46 weeks of the year (10.6 months), she calculates her work-related mobile phone expense deduction as follows:

- Total work calls ÷ Total number of calls = Work use percentage for calls
(150 ÷ 300 = 50%)
- Adele can claim 50% of the total bill of \$49 for each month for work purposes
($\$49 \times 0.50 = \24.50)

Adele's total expense for work-related calls is:

- 10.6 months × \$24.50 = \$259.70

Example: work and private use

Sylvana uses her computer and personal internet account at home to access her work emails, client details and manage her appointments. Sylvana uses her computer and the internet for work and private purposes.

Sylvana's internet use diary showed 40% of her internet time was for work-related activities and 60% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

- $\$1,200 \times 40\% = \480 as work-related internet use.

See also:

- [Claiming mobile phone, internet and home phone expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Claiming-mobile-phone,-internet-and-home-phone-expenses/\)](#).

Photographs

You can claim a deduction for the cost of maintaining a photographic portfolio for publicity purposes. You can't claim a deduction for the initial cost of preparing the portfolio.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim the work-related portion.

Self-education and study expenses

You can claim a deduction for self-education and study expenses if it's directly related to your current employment as an employee in the adult industry and it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction for self-education or study expenses for a course that:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment or profession
- enables you to get employment or change employment.

Self-education expenses include fees, travel expenses (for example, attending a lecture interstate), transport costs, books and equipment. You usually have to reduce your self-education expenses by \$250 – that is, the first \$250 of expenses for self-education aren't

deductible.

Example: study to improve skills for a current job

Carmel is attending dance classes to maintain her existing dance skills, and to learn new dance skills.

Carmel is eligible to claim a deduction for these classes, because these lessons will maintain and improve the skills and knowledge she needs to perform her current duties.

See also:

- [Self-education expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Self-education-expenses/\)](#).

Self-education and study and training support loans

You can't claim the repayment of loans you receive to help pay for your self-education or study expenses. This includes:

- Higher Education Loan Program (HELP) loans
- VET Student Loans (VSL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL)
- Trade Support Loan (TSL) Program.

You may be able to claim a deduction for course or tuition fees where the self-education expenses are directly related to your current employment as an adult industry worker.

See also:

- [Self-education expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Self-education-expenses/\)](#).

Seminars, conferences and training courses

You can claim for the cost of seminars, conferences and training courses that relate to your work as an employee in the adult industry.

Example: deductible conference expenses

Gwyneth is employed as an actress in the adult industry. Each year she pays the fee to attend an adult entertainment conference to maintain or increase the knowledge, capabilities or skills she needs to earn her income in her current employment.

Gwyneth can claim a deduction as she incurred the expense and was not reimbursed by her employer.

For more adult industry worker expenses, see:

- common expenses [A–E](#)
- common expenses [G–O](#)
- common expenses [T–W](#)

Common expenses T–W

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=6> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=6>).
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Details on claiming common adult industry worker expenses for:

- [Technical or professional publications](#)
- [Tools and equipment](#)
- [Travel expenses](#)
- [Union and professional association fees](#)

Technical or professional publications

You can claim a deduction for the cost of journals, periodicals and magazines that have content sufficiently connected to your employment as an employee in the adult industry.

Tools and equipment

You can claim a deduction for tools and equipment if you use them to perform your duties as an employee in the adult industry, such as fetish equipment, adult novelties and vibrators.

If a tool or item of equipment cost you \$300 or less, and you use it for work **only**, you can claim a deduction for the whole cost in the year you purchased it. Otherwise, you can claim a deduction for the cost over the life of the item (that is, depreciation).

If the item is part of a set that together cost more than \$300, you can claim a deduction for the set over the life of the asset.

If you also use the tool or item of equipment for private purposes, you can only claim the work-related portion.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the portion of the year that you owned it.

You can also claim a deduction for the cost of repairs to tools and equipment.

You can't claim a deduction for tools and equipment that are supplied by your employer or another person.

Example: cost of tools and equipment less than \$300

Esther is employed as a roaming performer at expos, festivals and parties. She purchases unique props (\$150) and costumes (\$100) that she uses in her performances. Esther only uses these costumes and props at work.

Ester can claim an immediate deduction for the expenses she incurs for the equipment as:

- the equipment cost less than \$300 and doesn't form part of a set
- she requires the equipment to perform her work-related duties
- she only uses these items at work.

See also:

- [Depreciation and capital allowances tool \(/Calculators-and-tools/Depreciation-and-capital-allowances-tool/\)](#).
- [Depreciation and capital expenses and allowances \(/business/depreciation-and-capital-expenses-and-allowances/\)](#).

Travel expenses

You can claim a deduction for the costs you incur on accommodation, meals and incidental expenses when you're required to travel for work and sleep away from your home overnight in the course of performing your employment duties.

You can't claim a deduction for accommodation where you have not incurred any accommodation expenses, because you:

- sleep in accommodation provided by your employer.
- are reimbursed for any costs by your employer.

Receiving a travel allowance from your employer doesn't automatically mean you can claim a deduction. You still need to show:

- you were away overnight
- you spent the money yourself
- the allowance was included in your assessable income
- the travel was directly related to earning your employment income
- how you calculated your claim.

Each year, we set a reasonable amount for travel expenses. Generally, you are required to get and keep written evidence, such as receipts, when you claim a deduction for travel expenses. However, if you spent and are claiming:

- a deduction up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

Example: travel expenses before employment

Brett travels from regional Victoria to Melbourne to audition for a role. He pays for his travel, accommodation and meals to attend the audition.

Brett can't claim a deduction as the expenses he incurs were to enable him to obtain a job.

See also:

- [TD 2019/11 \(/law/view/document?DocID=TXD/TD201911/NAT/ATO/00001&PiT=20191127000000\)](#), *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year?*

- [Other travel expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Other-travel-expenses/\)](#).

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. If the amount you paid is shown on your income statement or payment summary, you can use it to prove your claim.

See also:

- [Union fees, subscriptions to associations and bargaining agents fees \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Union-fees,-subscriptions-to-associations-and-bargaining-agents-fees/\)](#).

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- common expenses [A–F](#)
- common expenses [G–Q](#)
- common expenses [P–S](#)

Find out about adult industry workers':

- [Income – salary and wages](#)
- [Record keeping](#)

Record keeping

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=7> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Adult-industry-workers---income-and-work-related-deductions/?page=7>).
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You need to get and keep records of your expenses for which you want to claim deductions. This is usually a receipt but can be another form of written evidence (such as an invoice).

Records can be electronic (for example, you can take a photo of your receipt, or use an app). The [myDeductions \(/General/Online-services/ATO-app/myDeductions/\)](#) tool in the ATO app can help you to keep track of your work-related expenses. It's an easy way to

capture information on the go, making tax time quicker by uploading your deductions to your tax return. If you use a tax agent they can access your uploaded data through their practice management software or you can email a copy to them from the app.

Records must show what you purchased, when, where, and how much you spent. They must be in English.

There are a few exceptions to this rule:

- Small expense receipts
- Hard to get receipts
- Overtime meal expense receipts
- Travel and meal expense receipts

Small expense receipts

You don't have to get and keep a receipt for work-related expenses that are \$10 or less, as long as your total claim for small expenses is \$200 or less.

If you don't get a receipt for small expenses you can still claim a deduction as long as you make a record of the small expenses. For example, you can make a record by writing in your diary.

Your record should show what you purchased, when, where, and how much you spent. It must be in English. You can use this to show how you calculated your deduction if we request this information from you.

Hard to get receipts

If you can't get a receipt for a work-related expense, you can still claim a deduction as long as you make a record. For example, you can make a record by writing in your diary.

Your record should show what you purchased, when, where, and how much you spent. It must be in English. You can use this to show how you calculated your deduction if we request this information from you.

Overtime meal expense receipts

You can claim a deduction for your overtime meal expenses (food and drink) without keeping all your receipts if you:

- undertake overtime
- receive an overtime meal allowance paid under an industrial law or award

- spent money on meals (food and drink) you consumed during your overtime meal break
- are **not** claiming more than the reasonable amount we set – see, adult industry workers' [Overtime meal expenses](#).

Even if you aren't required to get and keep receipts for your overtime meal expenses, we may check your tax return and ask you to show how you calculated your claim. If we ask, you'll need to provide documents that show:

- when you did overtime
- you purchased a meal
- you correctly declared the overtime meal allowance as income in your tax return.

If you don't receive an overtime meal allowance paid under an industrial law or award, or are claiming a deduction for more than the reasonable amount, you need to get and keep your receipts for your overtime meal expenses.

You claim what you actually spent, not the reasonable amount.

See also:

- [Overtime meals \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Overtime-meals/\)](#).
- [TD 2019/11 \(/law/view/document?DocID=TXD/TD201911/NAT/ATO/00001&PiT=20191127000000\)](#). *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year?*

Travel and meal expense receipts

You can claim a deduction for your accommodation, meal (food and drink) and incidental expenses without keeping all your receipts if your travel is for less than six nights and you:

- receive a travel allowance that's expected to cover your meal expenses when travelling (a token amount you receive as a travel allowance isn't accepted as covering such costs)
- spent money on accommodation, meals (food and drink) incidental expenses while travelling overnight for work
- are not claiming more than the reasonable amount set – see, adult industry workers' [Travel expenses](#).

Even if you aren't required to get and keep receipts for your meals when travelling for work, we may check your tax return and ask you to show how you calculated your claim. If we ask, you'll need to provide documentation showing:

- when you were travelling for work (including start and finish times)

- you paid for accommodation, meals and incidental expenses and the cost of those expenses
- you correctly declared the travel allowance as income in your tax return.

You will need to maintain and keep all of your records for travel expenses if you're in one of the following situations:

- You didn't get a travel allowance.
- You received a travel allowance and your claim exceeds the reasonable allowance amount.

The records you need to keep for fares, accommodation, food, drink and incidentals depend on the length of your trip and if it is domestic or international.

If you travel for six or more nights in a row, you may need to keep a travel diary in which you record the dates, places, times and duration of your activities and travel.

You don't need to keep a travel diary if your travel away from home is less than six nights in a row. If you are required to maintain and keep records, the records you keep may include:

- your income statement, payment summary or payslips to show the travel allowances you received
- a travel diary, or documents that show the days you travelled for work, including
 - start and finish times
 - where you travelled
 - when you stopped for meals
- all receipts, invoices or documentation for accommodation, meals and incidental expenses showing the
 - name of the supplier
 - amount you spent
 - nature of the good or service
 - date you spent the money
 - creation date of the receipt or other written evidence
- written evidence, such as a bank statement, to show that you were the one who spent the money.

You claim what you actually spent, not the reasonable amount.

See also:

- [Keeping travel expense records \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Keeping-travel-expense-](#)

[records/#Travelexpenses](#)).

- [Exceptions for keeping travel expense records \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Exceptions-for-keeping-travel-expense-records/\)](#).
- [TD 2019/11 \(/law/view/document?DocID=TXD/TD201911/NAT/ATO/00001&PiT=20191127000000\)](#). *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year?*
- General information on [Income and deductions \(/Individuals/Income-and-deductions/\)](#).

Find out about adult industry workers':

- [Income – salary and allowances](#)
- [Deductions](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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