

# Flight crew - income and work-related deductions

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- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/>  
(<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/>).
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## Flight crew – income and work-related deductions

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If you earn your income as flight crew, 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.

This guide doesn't deal with the tax obligations of employee pilots – see [Pilots – income and work-related deductions](#) ([/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Pilots---income-and-work-related-deductions/](#)).

### Find out about flight crew:

- [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, for example, carrying unpleasant or dangerous goods
- help you to pay for certain expenses such as meals when you are 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 shown 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 are eligible. See [Deductions](#).

### See also:

- [Allowances and other 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. We don't consider a reimbursement 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 flight crew:

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

## Deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/?page=2> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---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 flight crew.

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 summary of common deductions for flight crew, see [Flight attendants deductions \(PDF, 250KB\)](#) ([/uploadedFiles/Content/IND/Downloads/flight-attendant.pdf](#)).

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

- A–F
  - [Car expenses](#)
  - [Child care](#)
  - [Clothing expenses \(including footwear\)](#)
  - [Driver's licence](#)
  - [First aid courses](#)
- G–O
  - [Glasses, contact lenses and anti-glare glasses](#)
  - [Grooming](#)
  - [Laundry and maintenance](#)
  - [Licences, permits and cards](#)
  - [Luggage expenses](#)
  - [Meal and snack expenses](#)

- Medical examinations
  - Overtime meal expenses
- P–S
  - Parking fees and tolls
  - Passport application and renewal fees
  - Phone and internet expenses
  - Product knowledge
  - Repairs to tools and equipment
  - Salary guarantee and loss of licence insurance
  - Self-education and study expenses
  - Self-education and study and training support loans
  - Seminars, conferences and training courses
  - Sunglasses, sunhats and sunscreens
- T–W
  - Technical or professional publications
  - Tools and equipment
  - Transporting luggage
  - Travel expenses
  - Travel insurance
  - Union and professional association fees
  - Visa application fees
  - Watches and timepieces

### 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/Flight-crew---income-and-work-related-deductions/?page=3>  
(<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/?page=3>).
- Last modified: 12 Feb 2020
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Details on claiming common flight crew expenses for:

- Car expenses

- Child care
- Clothing expenses (including footwear).
- Driver' licence
- First aid courses

## 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 (for example, weekend or early morning shifts). 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 from the airport to your second job as a bartender
- to and from an alternate workplace for the same employer on the same day – for example, travelling from a customer service seminar at head office to the airport to commence your shift.

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.

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### Example: travel between home and work

Jenny works for a regional airline and is required to be on standby. She regularly checks-in with her employer via the internet and mobile phone and occasionally is contacted at home after regular hours for shift work or to attend to other matters.

Although Jenny is at home on standby, her travel between home and work is considered private travel and can't be claimed as a deduction.

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### **Example: travelling directly between two separate workplaces**

Mia is a flight attendant who has a second job as a cashier at a supermarket. On most days, Mia travels directly from the supermarket to the airport to start her afternoon shift with ABC Airlines.

Mia can claim a deduction for the cost of her travel from the supermarket to her second job at the airport as she is travelling between two separate workplaces.

On occasion, Mia finishes work early at the supermarket, and goes home to change into her uniform for her shift at ABC Airlines. On these occasions, Mia can't claim the cost of her travel from the supermarket to home, and from home to the airport, as she has not travelled directly from one job to the other.

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### **Example: travel for training that you can claim**

David was recently designated as a first-aid officer to assist in emergency work situations. He travels from the airport to attend a first-aid training course while still on duty and then travels directly home.

The cost of the journey from the airport to the first-aid training course and then home is deductible. David can also claim a deduction for the cost of the training course if he personally incurs the expense to attend.

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### **Example: travelling from main workplace to alternate workplace**

Jo is employed by ABC Airlines and one day per month is required to travel from her office at the airport to head office in the city. Head office isn't her regular workplace and these meetings usually only last three hours before she returns to her regular workplace at the airport.

The cost of the round trip from the airport to head office and back is work-related. If Jo travels by taxi and is reimbursed for the fare, the cost of travel isn't deductible. If Jo travels in her own car and is not reimbursed for the expense she can claim a deduction.

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### **Example: travel that you can't claim**

Martin is employed by Quality Airlines and works at one workplace for part of the week and another workplace for the remainder of the week. Both locations are considered to be his normal place of work as he has a regular pattern of performing his income-producing activities in both places. The cost of travel between home and each of the workplaces is not deductible.

## Child care

You can't claim a deduction for child care when you are working. It is 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 is:

- protective
- 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 plain clothing, such as black trousers, plain shirts or black shoes worn at work, even if:

- you only wear it to work
- your employer tells you to wear it.

You can't claim a deduction if your employer buys, repairs or replaces your clothing.

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### **Example: deduction for compulsory uniform**

Alex is a flight attendant employed by Airline ABC. Her employer has a strict uniform policy that describes stockings must be grey-mist and shoes must be black leather court shoes. Failure by Alex to comply with the airline's uniform directive and orders of dress will result in disciplinary action. Alex doesn't use either the grey-mist stockings or the black leather court shoes outside of work.

A deduction is allowable for the cost of Alex's grey-mist stockings and black leather court shoes as they form an integral part of her compulsory uniform specified in the Airline ABC uniform guidelines.

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### **Example: deduction for a second pair of shoes**

Sarah is a flight attendant employed by an international airline. Her employer has supplied each flight attendant with a pair of shoes that meets their strict compulsory uniform policy.

Sarah found that she needed another pair of shoes and decided to buy herself a second pair. The shoes that Sarah bought meet all of the conditions set out in her employer's uniform policy (colour, style and type), with the additional benefit of being more comfortable.

Sarah can claim a deduction for the cost of the shoes that she bought as they meet the conditions of the strict compulsory uniform policy set by her employer and she uses them exclusively for work.

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### **Example: deduction for a single item of distinctive clothing**

Karen is employed as a flight attendant by a regional airline travelling from Perth to the mining towns in the Pilbara region of Western Australia. Her employer provides her with a blue shirt with the company's logo and name printed on the shirt.

Karen is required to wear this shirt at all times when she is at work. The shirt is only worn by employees of the company and isn't available for purchase by the general public. Her employer expects Karen to be well presented but doesn't stipulate what colour or style of clothing or footwear must be worn with the shirt.

Karen's stockings, trousers, skirts and shoes are items of ordinary clothing and don't form part of a uniform.

Karen can't claim a deduction for the cost or maintenance of any trousers, skirts, stockings or shoes she buys to wear to work. These clothing items are of a conventional nature and therefore they are a private expense.

Karen can claim a deduction for the laundry and maintenance costs of the shirt supplied by her employer as they are compulsory to wear.

If this shirt was not supplied by her employer and Karen had to buy it, she would be entitled to a deduction for its cost as well as the laundry and maintenance costs.

### **See also:**

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

### **Driver' licence**

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

### **First aid courses**

You can claim a deduction for the cost of first aid training courses if you, as a designated first aid person, are required to undertake first aid training to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

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### **Example: first aid course**

Leanne is required to hold a first aid qualification in her role as a flight attendant as she is required to use these skills and knowledge in the event of an in-flight emergency.

Her employer enrolls and pays for her to attend the training course as part of her induction as a flight attendant. She attends the training onsite at the flight attendant training centre with a group of other flight attendants.

Leanne can't claim a deduction for the cost of the course as her employer pays for her to attend the course.

### **For more flight crew 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/Flight-crew---income-and-work-related-deductions/?page=4>  
(<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/?page=4>).
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Details on claiming common flight crew expenses for:

- [Glasses, contact lenses and anti-glare glasses](#)
- [Grooming](#)
- [Laundry and maintenance](#)
- [Licences, cards and permits](#)
- [Luggage expenses](#)
- [Meal and snack expenses](#)
- [Medical examinations](#)
- [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.

You can claim a deduction for the cost of anti-glare glasses or prescription sunglasses if you wear them to reduce the risk of illness or injury while working as a flight crew member.

### 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't claim a deduction for hairdressing, cosmetics, hair and skin products, even though you may be paid an allowance for grooming and be expected to be well groomed. All grooming products are private expenses.

You may be able to claim a deduction if you have harsh or abnormal working conditions, such as the pressurised environment of a plane.

To be able to claim a deduction, a well-groomed and well-presented image must be of critical importance to your employer. In these circumstances you can claim a deduction for products used to combat the abnormal drying of skin and hair. For example if your work conditions are harsh you can claim a deduction for:

- rehydrating moisturiser
- rehydrating hair conditioner.

You can only claim a deduction for the cost of the work-related portion of these products.

## Laundry and maintenance

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

- protective
- occupation specific and not a conventional, everyday piece of clothing
- a uniform either non-compulsory 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.

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### **Example: compulsory uniform with logo**

Danielle is a flight attendant. She wears a compulsory uniform supplied by her employer with the company's monogram. The uniform is specific to her occupation as a flight attendant for the company and is not available for purchase by the general public.

Danielle can claim a deduction for the cost of laundering and maintaining the compulsory uniform. If she had to buy the compulsory uniform, she would also be able to claim a deduction for its cost.

She cleans her uniforms in a separate load of laundry twice a week. Danielle worked 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × Number of weeks × reasonable cost per load

$$2 \times 48 \times \$1 = \$96$$

Danielle also has a blazer as part of her compulsory uniform however this item requires dry-cleaning. She only wears the blazer through winter and only has it dry cleaned once a fortnight. The dry-cleaning costs her \$21 and she dry cleans the blazer four times over the winter period.

Danielle can claim the cost of dry-cleaning her blazer as it is part of her compulsory uniform. Her dry cleaning expenses are based on the actual cost she incurred for those services. Danielle keeps her receipts from the dry cleaner to substantiate her claims. She calculates her claim as follows:

$$4 \times \$21 = \$126$$

**See also:**

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

## Licences, cards and permits

You can claim a deduction for any renewal fees for licences, regulatory permits, certificates, or 'cards' you hold in respect of your employment.

You can't claim the cost of getting your initial licence or certificate required to secure employment. This is because you incur the expense to enable you to start employment, not during the course of your employment.

## Luggage expenses

You can claim a deduction for the cost of purchasing luggage to the extent of the work-related use of the luggage. This includes:

- travel bags
- overnight bags
- suit packs
- navigation bags
- suitcases
- luggage trolleys.

If you use luggage for travel overnight for work you can claim a deduction for the decline in value of the luggage if it cost more than \$300. If it cost less than \$300, you can claim an immediate deduction under the capital allowance provisions.

You need to apportion the cost of the luggage if it is used also for private travel.

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### Example: claiming luggage

Jeff purchased luggage valued at \$250. He uses the luggage exclusively for work purposes. Since the luggage cost less than \$300, Jeff can claim an immediate deduction of \$250.

## Meal and snack expenses

You can't claim a deduction for the cost of food, drink or snacks you consume in the course of your normal working hours, even if you receive a meal allowance. These are private expenses.

### See also:

- Flight crew' [Travel expenses](#)
- Flight crew' [Overtime meal expenses](#).

## Medical examinations

You can claim a deduction if you incur the expense to undertake a compulsory assessment or medical examination in your current employment and are not reimbursed by your employer.

You can't claim a deduction if you undertake a pre-employment medical examination, even if you must have it as a condition of employment.

## 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 receipts. If you receive an 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 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 flight crew expenses, see:

- common expenses [A–F](#)
- 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/Flight-crew---income-and-work-related-deductions/?page=5> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/?page=5>).
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Details on claiming common flight crew expenses for:

- [Parking fees and tolls](#)
- [Passport application and renewal fees](#)
- [Phone and internet expenses](#)
- [Product knowledge](#)
- [Repairs to tools and equipment](#)
- [Salary guarantee and loss of licence insurance](#)
- [Self-education and study expenses](#)
- [Self-education and study and training support loans](#)
- [Seminars, conferences and training courses](#)
- [Sunglasses, sunhats and sunscreens](#)

### Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work or for tolls for your normal trips between your home and work. This is a private expense.

You can claim a deduction for parking fees and tolls on work-related trips between two separate places of work.



You may not have to get and keep written evidence for these expenses if they are small or hard to get, for example, if you pay cash in a roadside parking meter. You will however need to be able to explain how you calculated your claim.

**See also:**

- [Record keeping](#)

## Passport application and renewal fees

You can't claim a deduction for acquiring a passport, because this primarily relates to your personal right to travel overseas. Passport expenses are generally private in nature and not deductible.

You can claim a deduction for any renewal fees you incur, if as a flight attendant you require a passport for overseas travel as part of your work duties. You need to apportion the cost or the renewal fee for personal use.

## 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 travelling for work. This is because they aren't work-related calls.

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### **Example: calculating the apportionment of phone expenses**

Lily uses her mobile phone for work purposes (mainly outgoing calls). She is on a set mobile phone plan of \$49 a month and rarely exceeds the plan cap.

Lily receives an itemised account from her phone provider each month by email that includes details of the individual calls she has made.

At least once a year, and sometimes two or three times, Lily prints out her account and highlights the work-related calls she has made. She makes notes on her account for the first month about who she is calling for work – her employer, manager and so on.

Of the 200 calls she makes in a four-week period, she works out that 30 calls (15%) are for work and applies that percentage to her cap amount of \$49 a month.

She works out her calls for work purposes as follows:

$$\text{Total work calls} \div \text{Total number of calls} = \text{Work use percentage for calls}$$

$$30 \div 200 = 15\%$$

Lily can claim 15% of the total bill of \$49 for each month for work purposes, that is:

$$\$49 \times 15\% = \$7.35$$

Lily was only at work for 38 weeks of the year (8.8 months), she calculates her work-related mobile phone expense deduction as follows:

$$8.8 \text{ months} \times \$7.35 = \$64.68$$

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### **Example: diary records for use of computer**

Simone uses her computer and personal internet account at home to access her work emails and complete work-related online courses. Simone uses her computer and the internet for both work and private purposes.

Simone keeps a diary for a four week period, recording the times she used the internet for work and private purposes. Simone's diary shows 10% of her internet use was for work-related activities and 90% for private use. As her internet service provider charge for the year was \$1,200, she can claim:

$$\$1,200 \times 10\% = \$120 \text{ for work-related internet use.}$$

### **See also:**

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

## Product knowledge

You can't claim a deduction for the cost of acquiring product knowledge— for example, expenses you incur to try cheese and wine sold on the flights you work. This also applies to travel to the destinations your route flies. These expenses are not sufficiently related to your income-earning activities as a flight crew member.

## 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.

## Salary guarantee and loss of licence insurance

You can claim a deduction for the premium paid for salary guarantee and loss of licence insurance if a benefit paid under a policy is assessable income.

## Self-education and study expenses

You can claim a deduction for self-education and study expenses if it is directly related to your current employment as flight crew 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 if the education::

- 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 course fees, travel expenses (for example, attending a conference 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.

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### **Example: doesn't maintain or improve specific skills or knowledge**

Brianna is a flight attendant. Her duties consist of helping passengers in locating their seats, stowing luggage and carry-on items, conduct emergency safety procedures and demonstrate emergency equipment as well as regular in-flight services such as prepare and serve meals and drinks to passengers.

Brianna wants to become a commercial airline pilot so she is studying a Diploma of Aviation. The course isn't connected to the work duties she performs and the specific knowledge she gains from her study are unrelated.

Therefore Brianna can't claim a deduction for the costs she incurs obtaining the Diploma of Aviation.

**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 (VETSL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan
- Trade Support Loan 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 flight crew.

**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 flight crew.

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**Example: deductible training course**

Nelly is a flight attendant that has been promoted to cabin crew supervisor. After accepting the promotion, Nelly enrolls in a training course on Inflight leadership to build on her communication and decision making skills.

As this course is related to Nelly's current position as a cabin crew supervisor, she can claim a deduction for the cost of attending the course as well as any incidental expenses she incurs, such as taxi fares, training materials or parking fees.

## Sunglasses, sunhats and sunscreens

You can claim a deduction for the cost of sunglasses, sunhats and sunscreen lotions if you're required to work in the sun and use these items to protect yourself while at work – for example, you work on the tarmac at an airfield servicing, refuelling or loading aircraft.

### **For more flight crew expenses, see:**

- common expenses [A–F](#)
- 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/Flight-crew---income-and-work-related-deductions/?page=6> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/?page=6>).
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Details on claiming common flight crew expenses for:

- [Technical or professional publications](#)
- [Tools and equipment](#)
- [Transporting luggage](#)
- [Travel expenses](#)
- [Travel insurance](#)
- [Union and professional association fees](#)
- [Visa application fees](#)
- [Watches and timepieces](#)

## 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 flight crew.

## Tools and equipment

You can claim a deduction for tools and equipment if you use them to perform your duties as flight crew.

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.

### See also:

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

## Transporting luggage

You can't claim a deduction for the cost of transporting your luggage to and from the airport as this is a private expense.

## Travel expenses

You can claim a deduction for the costs you incur on accommodation, meals and incidentals when you travel for work and sleep away from your home overnight in the course of performing your employment duties. For example, flying overseas and taking your mandatory rest break at the destination before completing the return leg home.

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

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

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you need to be able to show:

- you were away overnight
- you spent the money
- 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're 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 : international travel expenses**

Wendy works for a commercial airline and flies internationally. Wendy is based at the Sydney airport and is regularly rostered to fly from Sydney to Fiji and return. Her flight to Fiji leaves Sydney at 9.00am and arrives in Fiji at 14.10pm (local time). The return flight doesn't depart until the following day, leaving Fiji at 18.00pm (local time) and arriving at Sydney at 21.50pm.

Wendy is required to report to the airport 90 minutes prior to her shift.

As Wendy is required to stay in Fiji and sleep away from home overnight, her employer provides accommodation and transport to and from her hotel.

Wendy's employer pays her an allowance to cover her meal expenses. She receives:

- \$45 for dinner on the first night in Fiji
- \$25 for breakfast
- \$35 for lunch.

She also receives an allowance of \$20 for incidental expenses for the two days she is away from home. Wendy is provided lunch on the flight over and dinner on the flight back so she isn't paid an allowance for these meals.

Wendy spends \$25 on breakfast at the hotel, \$30 on lunch and \$50 on dinner. Wendy incurs incidentals on work-related phone calls of \$15 per trip.

During the year, Wendy completes this same shift 25 times. At the end of the year, her employer shows the allowance on her income statement ( $25 \times \$145 = \$3,625$ ). Wendy declares the allowance of \$3,625 as income in her tax return.

Wendy can claim a deduction of \$3,000 ( $\$45 + \$25 + 50 + 15 \times 25$ ) for meals and incidentals as she is required to travel to Fiji in the course of performing her employment duties.

Because Wendy has spent less than the reasonable allowance amount, Wendy doesn't have to substantiate (get and keep receipts) her expenses however she will be required to show how she calculated the amount of her claim.

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

### Travel insurance

You can't claim a deduction for travel insurance as this is a private expense.

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

### Visa application fees

You can claim the cost of visa application fees when you're required to enter a country as part of your job and you are not reimbursed by your employer.

### Watches and timepieces



You can't claim a deduction for the costs you incur to buy or maintain watches or timepieces, even if they are required as part of your uniform. This is a private expense.

**See also:**

- [Other deductions \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/\)](/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/).
- [Deductions you can claim \(/Individuals/Income-and-deductions/Deductions-you-can-claim/\)](/Individuals/Income-and-deductions/Deductions-you-can-claim/).

**For more flight crew expenses, see:**

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

**Find out more about flight crew:**

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

## Record keeping

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---income-and-work-related-deductions/?page=7> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Flight-crew---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 \(/General/Online-services/ATO-app/myDeductions/\)](/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, flight crew [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 will need to provide documentation showing:

- 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, 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 is expected to cover your accommodation, meal and incidental expenses when travelling (a token amount you receive as a travel allowance isn't accepted as covering such costs)
- are required to travel for work, and sleep away from home overnight
- spent money on accommodation, meals (food and drink) and incidentals while travelling for work
- are **not** claiming more than the reasonable amount set – see, flight crew [Travel expenses](#).

Even if you aren't required to get and keep receipts for your accommodation, meals and incidentals 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 documents that show:

- 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: income statement, payment summary or payslips to show the travel allowances you received
- a travel diary, or documentation that shows 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.

If, under your workplace agreement, your travel allowance is folded into your salary and wages, you must have written evidence to support all the overnight travel deductions you claim.

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

### **See also:**

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

- [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 flight crew:

- [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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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