



Cleaners - income and work-related deductions

- [https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Cleaners---income-and-work-related-deductions/](https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Cleaners---income-and-work-related-deductions/(https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Cleaners---income-and-work-related-deductions/))
(<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Cleaners---income-and-work-related-deductions/>).
- Last modified: 19 Dec 2019
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Cleaners – income and work-related deductions

If you earn your income as an employee cleaner, 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 cleaners':

- [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 out unpleasant or dangerous tasks
- 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, such as garbage collection
- in recognition of holding special skills, such as a first-aid certificate
- to compensate for industry peculiarities, such as being on call 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're 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 cleaners':

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

Deductions

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

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 cleaners, see [Cleaners deductions \(PDF, 243KB\) \(/uploadedFiles/Content/IND/Downloads/cleaners.pdf\)](#).

Or, 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](#)
- G–O
 - [Glasses, contact lenses and anti-glare glasses](#)
 - [Laundry and maintenance](#)
 - [Meal and snack expenses](#)
 - [Overtime meal expenses](#)
- P–S
 - [Phone and internet expenses](#)
 - [Protective equipment](#)
 - [Repairs to tools and equipment](#)
 - [Self-education and study expenses](#)
 - [Self-education and study and training support loans](#)
 - [Seminars, conferences and training courses](#)
- T–W

- Technical and professional publications
- Tools and equipment
- Travel expenses
- Union and professional association fees

See also:

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

- Car expenses
- Child care
- Clothing expenses (including footwear).
- Driver's licence

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.

In limited circumstances you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following conditions are met:

- the tools or equipment you carry are essential for the performance of your employment duties
- the tools or equipment are bulky, meaning they are of such a large size or weight that transportation by car or private vehicle is the only realistic option
- there is no secure area for storing such items at your workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides reasonably secure storage, your decision to transport items home will be a matter of choice.

- You can claim a deduction for the cost of using a your car you own, lease or hire (under a hire-purchase arrangement) when you're travelling for work and you drive:
- between separate jobs on the same day – for example, travelling from a cleaning job to your second job as a call centre operator
- to and from an alternate workplace for the same employer on the same day – for example, travelling from the supplies depot to a client's home.

To claim a deduction you must keep records of your car use. You can choose between the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to 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 and be able to demonstrate that those kilometres were work-related.

The [Work-related car expenses calculator \(/Calculators-and-tools/Work-related-car-expenses/\)](/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.

Example: private travel to work

Tim works as a night cleaner at his local cinema. He is often required to work late into the night and the only available public transport by bus doesn't operate past 7pm, so Tim drives to and from work.

Tim's expense is incurred travelling between home and work, therefore his it is private in nature. Tim can't claim a deduction for his car expenses for the cost of these trips.

Example: transporting bulky equipment

Marlin is employed as a domestic house cleaner. He often works at several locations each day. Marlin drives his own car to get to each job. He is also required to supply a vacuum, mop, bucket, broom and cleaning solutions. There is no secure storage for Marlin to store his equipment at the office.

He travels from home to the office each day to find out which homes he will be cleaning and then on to the various job locations.

Marlin can claim a deduction for his car expenses when travelling between home and his workplaces. His journeys are not considered ordinary home to work travel because he transports his cleaning equipment by car to the different workplaces.

Marlin keeps a record of his car use using the logbook method. He uses the myDeductions tool on the ATO app to create a digital logbook and record the kilometres travelled between each location.

See also:

- [Car expenses \(/individuals/income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/car-expenses/\)](/individuals/income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/car-expenses/).
- [Travel between home and work and between workplaces \(/individuals/income-and-deductions/deductions-you-can-claim/vehicle-and-travel-expenses/travel-between-home-and-work-and-between-workplaces/\)](/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, so you can claim a deduction for buying and repairing it.

You can claim clothing and footwear that you wear to protect yourself from the risk of illness or injury posed by your income-earning activities or the environment in which you carry them out. To be considered protective, the items must provide a sufficient degree of protection against

that risk – for example, cleaning aprons or smocks worn to stop you coming into contact with harmful substances.

You can't claim a deduction for the cost of buying or repairing 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 or black trousers
- running shoes or casual shoes.

These are private expenses.

You can't claim a deduction if your employer buys or mends your clothing and footwear.

Example: conventional clothing worn with a compulsory uniform

Mike is a cleaner at the local primary school. He has to buy and wear shirts with the cleaning company's logo on it. The employee guidelines include a requirement to wear black pants and closed shoes. However, the guidelines don't specify any other qualities of these items.

Mike can claim a deduction for the cost of the shirts as they're:

- distinctive items with the employer's logo
- compulsory for him to wear at work.

However, he can't claim the cost of buying his black pants or shoes as they're items of a conventional nature. Even though his employer requires him to wear a specific colour, they aren't distinctive enough to make them part of his uniform and are still conventional clothes.

See also:

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

Driver's licence

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

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

- Glasses, contact lenses and anti-glare glasses
- Laundry and maintenance
- Meal and snack expenses
- 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 if you wear them to reduce the risk of illness or injury while working as a cleaner.

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/).

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 (compulsory and non-compulsory registered with AusIndustry).

This also includes laundromat and dry cleaning expenses.

If your laundry claim 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.

Example: laundry expenses

Jelani receives a uniform from her employer. She washes, dries and irons her uniforms twice a week. Jelani works 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

- Number of claimable laundry loads per week \times Number of weeks = Total number of claimable laundry loads, that is $(2 \times 48 = 96)$
- Total number of claimable laundry loads \times Reasonable cost per load = Total claim amount, that is $(96 \times \$1 = \$96)$

As her total claim for laundry expenses is under \$150 (\$96) Jelani isn't required to keep written evidence of her laundry expenses. However, if asked, she will still be required to explain how she calculated her claim.

See also:

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

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.

You may be able to claim a deduction for meals when you travel for work – see Cleaners' [Travel expenses](#).

You may be able to claim a deduction for meals when you work overtime – see, cleaners' [Overtime meal expenses](#).

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat when you work overtime, if you receive an overtime meal allowance under an industrial law, award or enterprise agreement and it's included in your assessable income.

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 spent and are claiming:

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

- [Phone and internet expenses](#)
- [Protective items](#)

- 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 your 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.

Example: calculating phone expenses

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

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

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

Out of the 300 calls he has made in a four-week period, Sebastian works out that 30 (10%) of the individual call expenses billed to him are for work and applies that percentage to his cap amount of \$49 a month.

Sebastian calculates his calls for work purposes as follows:

- $\text{Total work calls} \div \text{Total number of calls} = \text{Work use percentage for calls}$
 $30 \div 300 = 10\%$
- Sebastian can claim 10% of the total bill of \$49 for each month for work purposes
 $(\$49 \times 0.10 = \$4.90)$

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

- $10.6 \text{ months} \times \$4.90 = \$51.94$

Protective items

You can claim a deduction for the cost of protective items such as gloves, safety glasses, goggles and breathing masks.

To be considered protective, the item must provide a sufficient degree of protection against the risks of illness or injury you are exposed to in carrying out your work duties.

You can't claim a deduction if the protective item is supplied by your employer or another person.

Example: safety glasses, face mask and heavy duty gloves

Will works as a cleaner at an airport. When cleaning the restrooms he is required to wear safety glasses, a face mask and heavy duty gloves to protect himself from germs and the cleaning chemicals he uses. If he doesn't wear them, he is at risk of injury or illness.

Will's employer doesn't provide these items to their employees.

There is connection between the expenses Will incurs on the safety items and the protection the items provide for him during his employment. He can therefore claim a deduction for the cost of the safety glasses, face mask and heavy duty gloves.

If Will's employer supplies the protective items and Will makes a personal choice to buy his own items of a higher quality, he would not be able to claim a deduction for the expense as it is private in nature. This is because in this circumstance the items are supplied by the employer.

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 a cleaner 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 is only related in a general way or designed to:

- enable you to get employment
- obtain new employment
- open up a new income-earning activity.

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.

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 a cleaner.

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 a cleaner.

Example: work-related workshop

Gary, a cleaner, attends a work-related workshop on effective systems for keeping homes clean and healthy costing \$650. Gary pays for the cost of the workshop and is not reimbursed by his employer.

As the workshop is work-related, Gary can deduct the total cost of the workshop.

Gary gets a receipt for the workshop when he pays. He takes a photo of the receipt and uploads the photo to the myDeductions tool in the ATO app. Gary knows this information will be available to upload to his tax return at the end of the financial year.

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

- [Technical and professional publications](#)
- [Tools and equipment](#)
- [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 a cleaner. For example, a subscription to the magazine Inclean.

Tools and equipment

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

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: claiming proportion of depreciation

Marlin employed as a domestic house cleaner buys a vacuum for \$600 to take to client properties for his cleaning jobs. Marlin's employer doesn't provide the cleaning equipment to his employees.

As Marlin owns the vacuum, he also uses the vacuum to clean his family home fortnightly.

Marlin can claim a deduction for the cost of the vacuum. As it cost more than \$300, he will need to claim a deduction for its decline in value over its effective life. He will also have to apportion the amount of the depreciation based on his work use as he uses the vacuum fortnightly in his own home.

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 incidentals when you 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 an allowance from your employer doesn't automatically entitle you to 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 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.

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

For more cleaner expenses, see:

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

Find out about cleaners':

- Income – salary and allowances
- Record keeping

Record keeping

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Cleaners---income-and-work-related-deductions/?page=7>
(<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Cleaners---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 my Deductions (</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, cleaners' [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 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 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 or meal allowance that's 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 incidental expenses while travelling for work
- are **not** claiming more than the reasonable amount set.

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 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:

- 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.

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 cleaners':

- [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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