

Australian Defence Force members - income and work-related deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/>).
- Last modified: 01 May 2020
- QC 26110

Australian Defence Force members – income and work-related deductions

If you earn your income as an Australian Defence Force (ADF) member, 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 ADF members':

- [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
- other income
- allowances

Don't include reimbursements.

Salary and wages

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

Deployed overseas on eligible duty

If you were deployed overseas, your salary and allowances may be exempt from tax if you were on eligible duty in a specified area.

Generally, the Chief of the Defence Force will issue you with a certificate verifying that you were on eligible duty if you're entitled to have your salary and allowances exempt from income tax.

Foreign deployment as a member of a disciplined force

Your foreign employment income may be eligible for exemption from Australian income tax if you satisfy all of the following conditions:

- you are an Australian resident for tax purposes
- you are engaged in continuous foreign service for 91 days or more
- your foreign service is directly attributable to deployment outside of Australia as a member of a disciplined force by the Australian Government or authority.

When we say 'disciplined force', we mean a defence force, including a peacekeeping force.

Your foreign employment income includes salary, wages and allowances.

However, your foreign employment income isn't exempt from Australian income tax if you don't have pay tax in the country where you earned that income because either of the following:

- a tax treaty with Australia or a law giving effect to a treaty agreement
- the foreign country doesn't impose tax on employment income.

Generally, your foreign employment income isn't exempt from Australian income tax. This occurs where you don't pay tax in the country that you earned that income in, because of a law or agreement dealing with diplomatic privileges and immunities.

Find out about:

- [Australian defence forces deployed overseas \(/Individuals/Income-and-deductions/In-detail/Australian-Defence-Forces-overseas-service/Australian-defence-forces-deployed-overseas/\)](#).
- [Exempt foreign employment income \(/Individuals/International-tax-for-individuals/In-detail/Foreign-income-of-Australian-residents/Exempt-foreign-employment-income/\)](#).
- [Exempt income \(/Individuals/Income-and-deductions/Income-you-must-declare/Amounts-not-included-as-income/#ExemptIncome\)](#).

Other income

You have to pay income tax on any other income you receive. For example, rent, interest, dividends and capital gains and income sources you need to pay tax on. This includes where this income is earned while you are deployed.

The exemption from paying tax only applies to the salary and allowances you were paid while on eligible duty.

See also:

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

Allowances

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

The following allowances are received by ADF members to recognise expenses incurred while doing your job. Income tax applies to these allowances. Depending on your individual circumstances, you may be able to claim a deduction for:

- flying allowance
- language proficiency allowance
- special action forces allowance
- uniform maintenance allowance
- vehicle allowance.

The following allowances are commonly received by ADF members for work considered special or dangerous, in recognition of holding special skills or to compensate for working conditions.

Income tax applies to the following allowances, however you **can't** claim a deduction for:

- arduous conditions allowance
- clearance diving allowance
- common duties allowance
- district allowance
- diving allowance
- field allowance
- flight duties allowance
- hard-lying allowance
- isolated establishment allowance
- parachutist allowance
- post allowance
- seagoing allowance
- service allowance
- special Royal Navy allowance
- submarine escape training facility allowance
- submarine service allowance
- trainee's dependant allowance
- trainee leaders allowance
- unpredictable explosives allowance.

If an allowance is included as a separate amount on your income statement or payment summary, you need to include it as income on your tax return.

Allowances on your income statement payment summary or income statement

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.

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 is not 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 incur 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 ADF members':

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

Deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=2> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---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 ADF member.

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).

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

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 ADF members, see [Australian Defence Force member deductions \(PDF, 256KB\)](#).
([/uploadedFiles/Content/IND/Downloads/defence.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](#)
 - [Clothing expenses \(including footwear\)](#)
 - [Driver's licence](#)
 - [Extra regimental duties \(ERD\)](#)
- G–O
 - [Glasses, contact lenses and anti-glare glasses](#)
 - [Grooming](#)
 - [Laundry and maintenance](#)
 - [Meal and snack expenses](#)
 - [Mess fees and functions](#)
 - [Overtime meal expenses](#)
- P–S
 - [Phone and internet expenses](#)
 - [Physical training and fitness expenses](#)
 - [Self-education and study expenses](#)

- Self-education and study and training support loans
- T–W
 - Technical or professional publications
 - Tools and equipment
 - Travel expenses
 - Union and professional association fees
 - Weight loss expenses
 - Watches and timepieces
 - Working from home

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/Australian-Defence-Force-members---income-and-work-related-deductions/?page=3> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=3>).
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Details on claiming common ADF member expenses for:

- Car expenses
- Clothing expenses (including footwear).
- Driver's licence
- Extra regimental duties (ERD).

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.

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 equipment is bulky, meaning that because of its size or weight it is awkward to transport and can only be transported conveniently by motor vehicle
- 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 car you own, lease or hire (under a hire-purchase agreement) when you drive:

- between separate jobs on the same day – for example, travelling to a separate job
- to and from an alternate workplace that's not a regular workplace, while you're still on duty, and back to your normal workplace or directly home.

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: eligible to claim for travelling between workplaces

Amelia travels from her normal Army base to another military base that isn't her regular workplace to attend her annual medical check-up and fitness assessment. She then travels directly home. She uses her own transport and isn't reimbursed for this travel.

As this travel is undertaken in the course of performing her duties, Amelia can claim a deduction for the cost of each journey.

Example: can partly claim a deduction for work-related travel

Mackenzie is a Petty Officer in the Navy. She's required to travel from home to present a verbal report to her commanding officer at RAN fleet base, which isn't her regular workplace, and then return to her normal base at HMAS Penguin.

Mackenzie can claim a deduction for the cost of travelling from home to the fleet base and from the fleet base to HMAS Penguin. However, she can't claim a deduction for the cost of travelling home from HMAS Penguin.

Example: eligible to claim for transporting equipment

Aaron is notified of an overseas deployment. He needs to prepare his field equipment pack for the deployment. Because of this, he's required to take home his equipment pack and return with it to the base.

The distance from the base to his home is 15 kilometres. Therefore Aaron is able to claim motor vehicle expenses for 30 kilometres because the equipment is bulky and transporting it is an essential requirement of his income-earning activities.

Example: can't claim for transporting equipment

Denise is a Private in the Army. Although there is a secure area to store her pack on base, she keeps her knapsack and sleeping bag in her car in preparation for field exercises. While the field exercises aren't regularly scheduled, she chooses to

transport her pack to and from work every day.

Because Denise chooses not to use the secure storage area at her work, she can't claim a deduction for the expenses she incurs to transport her pack between her home and work.

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 \(/individuals/income-and-deductions/deductions-you-can-claim/vehicle-and-travel-expenses/travel-between-home-and-work-and-between-workplaces\)](#).

Clothing expenses (including footwear)

You may be able to claim a deduction for the cost you incur when you buy, hire, repair or replace clothing, uniforms and footwear.

Compulsory uniforms

Military service uniforms are compulsory uniforms; you can claim a deduction for items such as:

- military white, blue or khaki shirts with rank or other embellishments
- standard matching trousers
- regulation jumpers and jackets
- official mess uniform
- hats or caps with rank or other embellishments
- service dress shoes
- service handbags and clutch bags
- socks and stockings
- camouflage shirts and trousers.

This doesn't include items or accessories of a conventional nature. For example, underwear, ordinary fashion shoes, hair accessories, or t-shirts.

You may be able to claim shoes, socks and stockings where these items are an integral part of a compulsory and distinctive uniform. These items must be included in the ADF uniform policy or guidelines. The policy or guidelines must stipulate the characteristics of the shoes, socks and stockings that qualify them as being distinctive and part of the compulsory uniform.

The wearing of the uniform must also be consistently enforced, where breaches of the uniform policy gives rise to disciplinary action.

You can claim a deduction for some special items that are worn with or as part of a uniform that are unconventional in nature – for example, costs for medal mounting.

Protective clothing

Protective clothing and footwear protects you from the risk of illness or injury. It also prevents damage to your conventional (everyday) clothes, caused by your work or work environment.

You can't claim a deduction for the cost of items that provide you with protection from the natural environment – for example, wet-weather gear and thermal underwear.

You can claim a deduction for protective items if the nature of the work creates the environmental conditions that make it necessary for you to protect yourself or your clothing. For example, wet-weather gear worn when using chemicals or high-pressure water hoses.

Sunglasses, sunhats and sunscreens aren't considered to be items of protective clothing, but you can claim a deduction for these items if you:

- have to work in the sun for all or part of the day
- use these items to protect yourself from the sun while at work.

You can't claim a deduction for the cost of protective clothing your employer provides, but you can claim a deduction for the cost of additional items you purchase, such as a Navy diver's additional wetsuit not issued under a uniform code.

Conventional clothing

You can't claim a deduction for the cost of conventional footwear, such as running, sports and casual shoes. The cost of this footwear is a private expense.

The only exception is for protective sports footwear worn by members who:

- must maintain a very high level of fitness well above the ADF general standard
- derive their income by performing a range of regular strenuous physical activity.

This could include physical training instructors and those in special combat squads.

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

This includes:

- everyday footwear, such as dress, casual or running shoes
 - conventional hair accessories and earrings
 - clothing you wear for medical reasons, such as support stockings
 - conventional clothing that is damaged at work.
-

Example: can't claim a deduction for conventional clothing

Austen is part of an internal protective operation that requires a certain amount of anonymity. For security reasons, Austen is required to wear his everyday (conventional) clothing when gathering intelligence for anti-terrorism activities.

Austen can't claim a deduction for his clothing expenses as there's no direct link between the clothing expenditure and the activities by which he earns his income.

Physical training clothing

Sports attire such as tracksuits, shorts, and sports shoes is considered to be conventional clothing. Therefore, you can't claim a deduction for physical training sport attire, even if it displays your unit's logo or emblem and you're required to wear it.

If the clothing forms part of a compulsory uniform with an official monogram (such as a regimental crest) and easily identifies you as a member of the ADF, you may be able to claim a deduction.

Example: can't claim a deduction for sports attire

Corey is an infantryman and is required to undertake fitness training for two hours per day, three times per week, while on duty. He buys shorts and t-shirts which display his unit's logo and conventional sports shoes. Corey's shorts and t-shirts aren't part of the traditional ADF compulsory uniform and the design is not registered with AusIndustry.

Corey can't claim a deduction for his shorts, t-shirts and sports shoes.

See also:

- ADF members' [Laundry and maintenance](#)

- [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.

You can claim a deduction for additional costs you incur to obtain a special licence or condition on your licence in order to perform your employment duties.

You can't claim a deduction if your employer pays for or reimburses you for the cost to obtain a special license or condition.

Extra regimental duties (ERD)

You can claim a deduction for costs incurred in performing ERDs as long as the ERD activity forms part of your income-earning activities and it isn't a private or domestic expense.

For more ADF member 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/Australian-Defence-Force-members---income-and-work-related-deductions/?page=4> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=4>).
- Last modified: 01 May 2020
- QC 26110

Details on claiming common ADF personnel expenses for:

- [Glasses, contact lenses and anti-glare glasses](#)
- [Grooming](#)
- [Laundry and maintenance](#)
- [Meal and snack expenses](#)

- Mess fees and functions

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 in the ADF.

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 or hair and skin care products, even though you may be paid an allowance for grooming and be expected to be well groomed. All grooming products are private expenses.

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 claim for laundry expenses (excluding dry-cleaning) is more than \$150 and your total claim for work-related expenses is more than \$300 (not including car, meal allowance, award transport payment allowance and travel allowances expenses) the records you must keep include:

- receipts, or other written evidence of your expenses
- diary entries you make to record
 - your small expenses (\$10 or less) totalling no more than \$200 that you don't have receipts for
 - expenses you can't get evidence for, regardless of the amount – for example, a diary record of your laundromat costs.

If you're paid a uniform maintenance allowance to purchase, repair and maintain your uniform, you must include this on your tax return as income. You can claim a deduction for your expenses, but you must be able to provide evidence of your claim.

Example: how to record your uniform maintenance allowance

Louis receives a uniform maintenance allowance of \$500. He buys compulsory military uniform items costing \$230. The annual cost of dry-cleaning his uniform is \$195.

Louis must include \$500 as income in his tax return. He can claim a deduction of \$425 if he kept records for both the uniform and dry-cleaning costs.

See also:

- ADF members' [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.

See also:

- ADF members' [Travel expenses](#)
- ADF members' [Overtime meal expenses](#).

Mess fees and functions

Compulsory mess subscriptions

You can claim a deduction for the part of your compulsory mess subscriptions that relates to work activities. You can obtain details of the amount paid for mess subscriptions from mess accounts provided by your mess committee.

You can't claim a deduction for amounts paid for food, drink or entertainment.

Attendance at mess functions

You can't claim a deduction for costs incurred in attending compulsory or non-compulsory mess functions. This includes functions such as dinners, dances and cocktail parties.

It is recognised that:

- many of these functions are compulsory
- behaviour at such functions may be taken into account for promotion
- mess function etiquette is learnt by attending functions.

Expenses you may incur include food, drink and entertaining guests in an official or informal capacity. These expenses are considered to be private and not sufficiently related to the production of income. The cost of travelling to and from mess functions is also not deductible.

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 receipts. If you receive an overtime meal allowance, are claiming 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 ADF member 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/Australian-Defence-Force-members---income-and-work-related-deductions/?page=5> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=5>).
- Last modified: 01 May 2020
- QC 26110

Details on claiming common Australian defence force personnel expenses for:

- [Phone and internet expenses](#)
- [Physical training and fitness expenses](#)
- [Self-education and study expenses](#)
- [Self-education and study and training support loans](#)

Phone and internet expenses

You can claim a deduction for your 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're not work-related calls.

Example: calculating your 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.

Sebastian receives an itemised account from his phone provider each month by email that includes details of the individual calls he has made.

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.

Of the 300 calls he has made in a four-week period, Sebastian works out that 45 (15%) of the calls are for work and applies that percentage to his cap amount of \$49 a month.

$$\begin{aligned} \text{Total work calls} \div \text{Total number of calls} &= \text{Work use percentage for calls} \\ (45 \div 300) &= 15\% \end{aligned}$$

Sebastian can claim 15% of the total bill of \$49 for each month for work purposes:

$$\$49 \times 0.15 = \$7.35$$

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

$$10.6 \text{ months} \times \$7.35 = \$77.91$$

Example: work and private use

Sylvette uses her computer and personal internet account at home to access her work emails, manage her schedule. Sylvette uses her computer and the internet for work and private purposes.

Sylvette's internet use diary showed 20% 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:

$$\$1,200 \times 20\% = \$240 \text{ as work-related internet use.}$$

See also:

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

Physical training and fitness expenses

It is recognised that ADF members must maintain a high standard of general physical fitness. Expenses you incur in maintaining this standard of fitness (fitness courses, gym memberships and other health-related items) are generally private in nature so you can't claim a deduction for these.

Some ADF members are required to maintain a very high level of fitness well above the general ADF standard. These members derive their income by performing a range of duties designed to keep them physically and mentally prepared. This may include physical training instructors and those in special combat squads.

If you can demonstrate that your job requires the maintenance of a very high level of fitness you may be able to claim a deduction. The strenuous physical activity must be an essential and regular element of your duties.

You can claim a deduction for expenses if you're participating in a sporting activity while you're on duty and you are:

- participating as an official ADF representative at inter-service or combined service competition
- required to participate in the activity as part of your normal duties.

You can't claim a deduction for expenses you incur in maintaining fitness – for example fitness courses, gym memberships and other health-related items.

Example: claiming physical training expenses

Alex is a member of the Special Air Services Regiment. He is paid to maintain the very highest level of fitness. To maintain his fitness level, Alex's fitness regime includes weight training three times a week at a city gym.

As Alex's weight training is regular and essential to his fitness program, he can claim a deduction for his gym fees, transport costs and protective sport shoes.

Example: claiming for on duty sporting activity

Chris is required to participate in football on his weekly sports afternoon. On those occasions he's considered to be on duty. He also plays with the same team in the local civilian competition on weekends.

Chris can claim a deduction for transport expenses for his sports afternoon, but not for his weekend sport.

Example: can't claim a deduction for extra physical training

Jason, an infantryman, is required to undertake fitness training for two hours per day, three times per week while on duty. He also attends his local gym once a week in his own time.

However, as Jason isn't required to maintain a level of fitness above the general Army standard, he can't claim a deduction for any costs incurred in attending the gym.

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 ADF member 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 self-education or study course:

- 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: Education not related to current employment

John is considering discharging and would like to go into business for himself. He's doing a part-time course in Business Administration. As the course isn't related to his current employment, he can't claim a deduction.

Example: Education related to current employment

Frances is a truck driver in the Army based in Singleton. She travels to Sydney to attend a three-day heavy vehicle defensive driving course.

Frances can claim a deduction because the course will improve her skills for current employment.

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)
- the Student Financial Supplement Scheme (SFSS)
- Student Start-up Loans (SSL)
- the 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 ADF member.

See also:

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

For more ADF member 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/Australian-Defence-Force-members---income-and-work-related-deductions/?page=6> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=6>).
- Last modified: 01 May 2020
- QC 26110

Details on claiming common Australian defence force personnel expenses for:

- [Technical or professional publications](#)
- [Tools and equipment](#)
- [Travel expenses](#)
- [Union and professional association fees](#)
- [Weight loss expenses](#)
- [Watches and timepieces](#)
- [Working from home](#)

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 member of the ADF.

Tools and equipment

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

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; decline in value).

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 computer expenses

Brendan is required to use his computer and personal internet account at home to prepare submissions and reports. Brendan uses his computer and the internet:

- 40% for work purposes
- 60% for private purposes.

This means Brendan can claim 40% of the decline in value of his computer and 40% of his internet costs.

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.

If you spent and are claiming a deduction up to the reasonable amount for meals we have set (on a meal by meal basis), you don't have to get and keep receipts.

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 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.

See also:

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

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

Weight loss expenses

You can't claim a deduction for weight loss expenses. It is a private expense.

Watches and timepieces

You can't claim a deduction for the cost of purchasing and repairing an ordinary wristwatch, including waterproof watches. However, if your watch has special characteristics which you use for work-related purposes, you can claim a deduction. If the watch cost more than \$300, you can only claim its decline in value as a deduction.

You can claim a deduction for the cost of repairs, batteries and watchbands for special watches.

Your claim must be apportioned between private and work-related use.

Working from home

You can claim a deduction for the additional running expenses of an office or a study at home that you use to earn your income working in the ADF.

Running expenses include:

- decline in value of home office equipment
- the cost of repairs to your home office furniture and fittings
- heating, cooling, lighting and cleaning expenses.

If you are working from home as a result of COVID-19, we have specific information about expenses – see [Working from home during COVID-19 \(/General/COVID-19/Support-for-individuals-and-employees/Employees-working-from-home/\)](#).

You can't claim occupancy expenses, such as rent, rates, mortgage interest and house insurance premiums.

In limited circumstances, you may be able to claim a deduction if your home office is considered to be a 'place of business'. If your only income is paid to you as an employee, you aren't considered to be carrying on a business.

Diary records noting the time the home office was used for work are acceptable evidence of a connection between the use of a home office and your work. You'll need to keep diary records during a representative four-week period.

The [Home office expenses calculator \(/calculators-and-tools/home-office-expenses-calculator/\)](#) helps calculate the amount you can claim as a deduction for home office expenses.

See also:

- [Home office expenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Home-office-expenses/\)](#).
- [Law Administration Practice Statement PS LA 2001/6 \(/law/view/document?DocID=PSR/PS20016/NAT/ATO/00001\)](#). *Verification approaches for home office running expenses and electronic device expenses*
- [Taxation Ruling TR 93/30 \(/law/view/document?DocID=TXR/TR9330/NAT/ATO/00001\)](#). *Income tax: deductions for home office expenses*

For more ADF member expenses, see:

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

Find out more about ADF members:

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

Record keeping

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=7> (<https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Australian-Defence-Force-members---income-and-work-related-deductions/?page=7>).
- Last modified: 01 May 2020
- QC 26110

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 ADF members [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 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)
- spent money on meals (food and drink) while travelling away from home overnight for work
- aren't claiming more than the reasonable amount set – see, ADF members [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 documents that show:

- when you were travelling for work (including start and finish times)
- you paid for accommodation and purchased meals or incidentals and the amount you spent
- you correctly declared the travel or meal allowance as income in your tax return.

If you travel to the same places regularly, and have a regular pattern of expenditure, we'll accept written evidence for a three-month representative period.

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 documents 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 documents 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 \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Keeping-travel-expense-records/#Travelexpenses\)](/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Keeping-travel-expense-records/#Travelexpenses).
- [Exceptions for keeping travel expense records \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Exceptions-for-keeping-travel-expense-records/\)](/Individuals/Income-and-deductions/Deductions-you-can-claim/Vehicle-and-travel-expenses/Exceptions-for-keeping-travel-expense-records/).
- [TD 2019/11 \(/law/view/document?DocID=TXD/TD201911/NAT/ATO/00001&PiT=20191127000000\)](/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 \(/Individuals/Income-and-deductions\)](/Individuals/Income-and-deductions).

Find out about ADF members':

- [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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