



Call centre operators - income and work-related deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Call-centre-operators---income-and-work-related-deductions/>
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Call centre operators – income and work-related deductions

If you earn your income as a call centre operator, 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 call centre operators':

- [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](#)

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, working outside normal business hours
- help you to pay for certain expenses, such as your uniform.

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 accommodation and meals while you travel away from your home overnight 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 working on a public holiday or a rostered day off.

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

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

Allowances not on your income statement or payment summary

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

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

- spent the whole amount on deductible expenses
 - don't include it as income in your tax return
 - you can't claim any deductions for these expenses

- spent more than your allowance
 - include the allowance as income in your tax return
 - claim a deduction for your expense, if you're eligible. See [Deductions](#).

See also:

- [Allowances and other income](#)
- [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 Call centre operators':

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

Deductions

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Occupation-and-industry-specific-guides/Call-centre-operators---income-and-work-related-deductions/?page=2>
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You may be able to claim deductions for work-related expenses you incur on items used to earn your income as a call centre operator.


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 part. You can't claim a deduction for any part of the expense that relates to personal use.

You can use the [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 call centre operators, see [Call centre operators' deductions \(PDF, 809KB\)](#)  .

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 \(including footwear\)](#)
 - [Compulsory assessments](#)
- G–O
 - [Glasses, contact lenses and anti-glare glasses](#)
 - [Grooming](#)
 - [Laundry and maintenance](#)
 - [Massage](#)
 - [Meal and snack expenses](#)
 - [Overtime meal expenses](#)
- P–S
 - [Phone and internet expenses](#)
 - [Self-education and study expenses](#)
 - [Self-education and study and training support loans](#)
 - [Seminars, conferences and training courses](#)
 - [Stationery](#)
- T–W
 - [Taxi, ride-sourcing and car hire](#)
 - [Travel expenses](#)
 - [Union and professional association fees](#)
 - [Working from home](#)

See also:

- [Employees guide for work expenses](#)

Common expenses A–F

- <https://www.ato.gov.au/Individuals/Income-and-deductions/In->

[detail/Occupation-and-industry-specific-guides/Call-centre-operators---income-and-work-related-deductions/?page=3](#)

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Details on claiming common call centre operator expenses for:

- [Car expenses](#)
- [Child care](#)
- [Clothing expenses \(including footwear\)](#)
- [Compulsory assessments](#)

Car expenses

You can't claim a deduction for normal trips (including public transport expenses) 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 arrangement) when you drive:

- between separate jobs on the same day – for example, travelling from your job in a call centre to your second job as a waitperson
- to and from an alternate workplace for the same employer on the same day – for example, travelling from your office to the company training centre.

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

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. You must be able to show that the kilometres travelled were work related.

The [Work-related car expenses calculator](#) 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: car expenses you can't claim

Michelle is employed as a call centre operator. Michelle is regularly called in to work when someone is unavailable and is paid overtime. She travels from home directly to the office.

Michelle can't claim a deduction for the cost of travel between home and the

office, even when she works overtime. Her travel is a private expense.

Example: using your own car for work-related purposes

Josie works from her employer's head office and manages a team of call centre operators that work from home. Each month, Josie visits her team to provide performance feedback. To do this, she travels from her home to head office to collect the performance reports. She then travels to a range of locations to meet with each team member. Josie uses her own car, as a fleet car isn't available.

Josie can't claim a deduction for the car expenses she incurs when she travels from home to head office but she can claim a deduction for the car expenses she incurs visiting her staff. During the income year, Josie keeps a valid logbook to record her travel.

See also:

- Call centre operators' [Taxi, ride-sourcing and car hire](#)
- [Car 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 you a sufficient degree of protection from the risk of illness or injury posed by your income-earning activities or the environment in which you carry them out.
- 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. A uniform must identify you as an employee of your employer's organisation. For example, a shirt with the corporate logo on it that your employer strictly requires you

to wear when you work or that is registered with AusIndustry is a 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 jeans, a blouse, plain black pants or shorts and 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.

Example: conventional clothes worn with a uniform

Rick is employed in a call centre for an online shopping provider. His employer requires him to buy and wear a polo shirt with their logo embroidered on it. Uniform guidelines also include a requirement for staff to wear professional black attire with the shirt and enclosed black shoes.

Rick can claim a deduction for the costs related to the shirts as they are a compulsory uniform. He can't claim the cost of the pants or shoes even though his employer requires him to wear a specific colour. They are not distinctive enough to make them form part of his compulsory uniform and are considered conventional in nature.

Example: compulsory uniform

Joe is employed as a call centre operator for the police service. His employer provides him with a compulsory uniform to wear at work. Joe can't claim a deduction for the purchase of the uniform as he didn't incur the expense. He can claim a deduction for the cost of laundering and repairing the uniform.

See also:

- Call centre operators' [Laundry and maintenance](#)
- [Clothing, laundry and dry-cleaning expenses](#)

Compulsory assessments

You can claim a deduction for compulsory assessments and medical examinations that your employer requires you to undertake in your current employment – for example, an annual hearing test. You can't claim a deduction for compulsory pre-employment assessments and medical examinations to obtain employment as a call

centre operator. For example, a hearing test you need to pass as a condition of employment.

Example: assessment you can't claim

Luke was interviewed for a new job as a call centre operator and is offered the position. As a condition of employment, before commencing work, Luke must get a hearing test and provide the audiology report to his employer. The test and report costs Luke \$185.

Luke can't claim a deduction for this assessment, as it's a requirement for Luke have this assessment in order for him to obtain employment as a call centre operator.

For more call centre operator 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/Call-centre-operators---income-and-work-related-deductions/?page=4>
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Details on claiming common call centre operator expenses for:

- [Glasses, contact lenses and anti-glare glasses](#)
- [Grooming](#)
- [Laundry and maintenance](#)
- [Massage](#)
- [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 or anti-glare contact lenses if you wear them to reduce the risk of illness or injury while working as a call centre operator.

See also:

- [Glasses, contact lenses and protective glasses](#)

Grooming

You can't claim a deduction for hairdressing, cosmetics, 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 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 and registered with AusIndustry or compulsory.

This includes laundromat and dry cleaning expenses.

We consider that a reasonable basis to work out your laundry expenses claim is:

- \$1 per load – if the load is just made up of work-related clothing
- 50c per load – if other laundry items are included.

Your repair and dry cleaning expenses are based on the actual costs you incur for these services.

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.

Example

Sally's employer provides all staff with compulsory uniforms. She washes, dries and irons her uniforms separately twice a week. Sally 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 × Number of weeks ×
reasonable cost per load

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

As Sally's total claim for laundry expenses is less than \$150 (\$96), she isn't required to maintain written evidence of her laundry expenses. Although Sally isn't required to provide written evidence of her claim for laundry, if asked, she will still be required to explain how she calculated her claim.

See also:

- Call centre operators' [Clothing expenses \(including footwear\)](#)
- [Clothing, laundry and dry-cleaning expenses](#)

Massage

You can't claim a deduction for the cost of massages or other alternative therapies as a call centre operator. These are private expenses.

Meal and snack expenses

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

See also:

- Call centre operators' [Travel expenses](#).
- Call centre operators' [Overtime meal expenses](#).

Example: no deduction for meal

Bonnie starts work at 10pm and works through until 6am the following morning. During her shift she has a meal break and buys a meal.

The cost of Bonnie's meal isn't deductible as she bought and consumed it during her normal working hours. It is a private expense.

Example: allowance received but no deduction for meal

Kieran starts work at 2pm and due to being understaffed doesn't get a meal break until 8pm the same evening. As he has worked for more than five consecutive hours without a meal break, Kieran receives an allowance of \$4.24 for the inconvenience. This allowance is reported on his income statement at the end of the financial year.

During his meal break, Kieran buys a meal for \$12.80. Kieran is required to declare the allowance as income but he can't claim a deduction for the cost of his meal. The meal is purchased and consumed during Kieran's ordinary working hours and is private. The receipt of an allowance doesn't change this.

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 received 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 all your expenses.

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

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

Example: overtime meal

Anna completes her eight-hour shift and is asked to work for an additional three hours. She is given an additional meal break and paid an overtime meal allowance of \$20 in accordance with her enterprise bargaining agreement.

Anna buys a meal that cost \$21 and eats the meal during her overtime meal break. Anna is aware that she will be required to explain how she calculated her claim if asked so she makes a note of what she ate and the cost in her electronic calendar.

Anna can claim a deduction of \$21 without a receipt as the expenditure is below the Commissioner's reasonable amounts and she bought and consumed the meal during her overtime meal break.

Although Anna isn't required to substantiate her claim for the overtime meal expense, if asked, she will still be required to explain how she calculated her claim.

See also:

- [Overtime meals](#)

- [TD 2019/11](#) *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year?*

For more call centre operator 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/Call-centre-operators---income-and-work-related-deductions/?page=5>
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Details on claiming common call centre operator expenses for:

- [Phone and internet expenses](#)
- [Self-education and study expenses](#)
- [Self-education and study and training support loans](#)
- [Seminars, conferences and training courses](#)
- [Stationery](#)

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 a detailed pattern for your work use if you claim more than \$50 on phone and internet expenses.

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

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

Example: calculating phone expenses

George uses his mobile phone for work purposes (mainly outgoing calls). He's on a set mobile phone plan of \$49 each month and rarely exceeds the plan cap.

He receives an itemised account from his phone provider each month by email, which includes details of the individual calls he has made. George

regularly prints his monthly phone accounts and highlights his work-related calls. He also makes notes on the itemised account about who he has called.

At the end of the income year, George works out that of the 300 calls he has made 15% of his call costs are work-related. He worked for 46 weeks of that year, George calculates his work-related mobile phone expense deduction as follows:

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

$$45 \div 300 = 15\%$$

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

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

George worked for 46 weeks of the year (10.6 months), so 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 is the manager of a call centre and uses her computer and personal internet account at home to access her work emails and manage her appointments. Sylvette uses her computer and the internet for both work and private purposes.

Sylvette keeps a diary for a four week period, recording the times she used the internet for work and private purposes. Sylvette's diary shows 10% of her internet time was for work-related activities and 90% was 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](#)

Self-education and study expenses

You can claim a deduction for self-education and study if it directly relates to your current employment as a call centre operator and it:

- maintains or improves the skills and knowledge you need for your current duties – for example, training to use new record-keeping software
- results in or is likely to result in an increase in your income from your current employment – for example, studying for a certificate three in Customer Engagement.

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.

For example, you can't claim the cost to become a mortgage broker if you're working as a call centre operator.

You also can't claim for any costs associated with getting a new job, like paying a professional writer to write your job application

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.

Example: claiming self-education expenses

Whitney is employed as a call centre operator and is promoted to assistant office manager. She enrolls in a Diploma of Business Administration.

Whitney can claim a deduction for the course and associated expenses as the course enables her to maintain or improve the skills and knowledge specific to her current role as an assistant office manager.

See also:

- [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)
- 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 a call centre operator.

See also:

- [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 call centre operator, such as a work health and safety seminar.

Stationery

You can claim a deduction for the cost of logbooks, diaries and pens that you use for work.

You can't claim a deduction if your employer reimburses you for these expenses.

For more call centre operator expenses, see:

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

Common expenses T–W

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Details on claiming common call centre operator expenses for:

- [Taxi, ride-sourcing and car hire](#)
- [Travel expenses](#)
- [Union and professional association fees](#)
- [Working from home](#)

Taxi, ride-sourcing and car hire

You can claim a deduction if you pay an amount to travel by taxi, ride-share or ride-sourcing, public transport or other forms of transport in the course of performing your work. For example, taking a taxi to another work location because a fleet vehicle was not available.

You can't claim a deduction if your employer reimburses you for these expenses.

You can't claim a deduction for the use of public transport, taxi or ride-share or ride-sourcing platforms for travel between home and work. These are private expenses.

See also:

- Call centre operators' [Car expenses](#)

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, travel to attend a conference, seminar or training course.

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 accommodation, meals and incidental 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 receive an allowance and 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.

Example: claiming travel expenses

Latisha is employed as a call centre operator and works from home in regional Queensland. Once a month she is required to travel to Brisbane for team meetings at head office. Her employer pays for her flights and accommodation and pays her a travel allowance for her meals while travelling (breakfast, lunch and dinner).

As the allowance is paid to specifically cover the meals Latisha will consume while she is travelling away overnight for work, she isn't required to keep receipts for her breakfast, lunch and dinner expenses so long as she:

- has actually incurred the meal expenses
- includes the allowance as income in her tax return

- hasn't claimed more than the Commissioner's reasonable rates.

Latisha can't claim the cost of her flights and accommodation as she has not incurred these expenses.

See also:

- [Other travel expenses](#)
- [TD 2019/11](#) *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year?*
- [TR 2004/6](#) *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*
- [Travel and meal expenses receipts](#)

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](#)

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 as a call centre operator.

Running expenses include:

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

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](#).

You can only claim a deduction for the additional running costs incurred as a result of working from home. For example, if you work in your lounge room when others are also present, the cost of lighting and heating or cooling that room isn't deductible because there is no additional cost for those expenses as a result of you working from home.

To work out your home office expenses you can either use a fixed rate of 52 cents per hour for each hour that you work from home or calculate your actual expenses.

You can't claim occupancy expenses, such as rent, rates, mortgage interest and house insurance premiums unless your home office is considered to be a 'place of

business'. Where your home office is your principal place of work because no other work location is provided by your employer and it is exclusively or almost exclusively used for work purposes, it will be a 'place of business'.

You can't claim a deduction if your employer paid for your home office to be set up or they reimbursed you for the expense.

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 will need to keep diary records during a representative four-week period.

The [Home office expenses calculator](#) helps calculate the amount you can claim as a deduction for home office expenses.

Example: claiming home office expenses with a fixed rate

Rosemary is a call centre operator who works solely from home and isn't reimbursed for home office expenses by her employer. Rosemary keeps a diary over a four-week representative period and works out that she has spent a total of 200 hours working at home (an average of 50 hours per week). Rosemary worked for 48 weeks in the income year, so she calculates that she spent a total of 2,400 hours working from home (50 hours per week × 48 weeks).

Rosemary uses a work-supplied computer so she cannot claim a deduction for the equipment. She can claim a deduction for the reams of paper, printer ink and stationery that has been used for work purposes costing \$250.

She calculates her home office expenses as follows:

$$2,400 \text{ hours} \times 52 \text{ cents per hour} + \$250 = \$1,498.00$$

See also:

- [Home office expenses](#)
- [Law Administration Practice Statement PS LA 2001/6](#) *Verification approaches for home office running expenses and electronic device expenses*
- [Taxation Ruling TR 93/30](#) *Income tax: deductions for home office expenses*

For more call centre operator expenses, see:

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

Find out about call centre operators':

- [Income – salary and allowances](#)

- [Record keeping](#)

Record keeping

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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](#) 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, Call centre operators' [Overtime meal expenses](#).

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

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

If you don't receive an overtime meal allowance paid under an industrial 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](#)
- [TD 2019/11](#) *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, meals 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 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 – see, call centre

operators' [Travel expenses](#).

Even if you aren't required to get and keep receipts for your accommodation, meals and incidental expenses 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 spent money on accommodation, meals and incidentals (and the cost of these 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 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 incidentals 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:

- [Exceptions for keeping travel expense records](#)
- [TD 2019/11](#) *Income tax: what are the reasonable travel and overtime amounts for the 2019–20 income year?*
- General information on [Income and deductions](#)

Find out about Call centre operators':

- [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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