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## Common expenses P–S

Details on claiming common nurse, midwife and direct carer expenses for:

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### Phone and internet expenses

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

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

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

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

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### Example: calculating phone expenses

Ben is a nurse unit manager running the ward at a hospital. He is required to be on call when not on the ward to provide advice to nurses in the treatment of patients.

Ben uses his personal mobile phone for work purposes. He is on a set plan for \$69 per month for this device.

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

At least once a year, Ben 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 staff.

Out of the 300 calls he has made in a four-week period, Ben works out that 90 (30%) of the individual call expenses billed to him are for work and applies that percentage to his cap amount of \$69 a month.

He works out his calls for work purposes as follows:

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

$$90 \div 300 = 30\%$$

Ben can claim 30% of the total bill of \$69 for each month for work purposes, which is:

$$\$69 \times 0.30 = \$20.70$$

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

$$10.6 \text{ months} \times \$20.70 = \$219.42$$

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### **Example: work and private use**

Suni uses her computer and personal internet account at home to access her workplace portal to read emails from management about changes and updates in the workplace and manage her shift availability. Suni uses her computer and the internet for both work and private purposes.

Suni's internet use diary showed 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:

$$\$1,200 \times 0.10 = \$120 \text{ as work-related internet use.}$$

**See also:**

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

**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 nurse, midwife or direct carer 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.

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**Example: study directly relevant to employment**

Ahmed is employed as a nurse while he is undertaking his Bachelor of Nursing (Honours).

Ahmed is eligible to claim a deduction for his study expenses because his study is improving his nursing skills and is clearly relevant to his employment.

Ahmed incurs deductible self-education expenses of \$2,100 in the income year for tuition fees, textbooks and deductible travel expenses. He also incurs \$80 of childcare fees and \$70 in travel expenses that aren't ordinarily deductible self-education expenses.

Self-education expenses are broken into [five categories](#) ([/Individuals/Income-and-deductions/In-detail/Education-and-study/?page=1#Calculating\\_your\\_claim](#)), Ahmed's expenses are from more than one category, so he will need to reduce his claim for self-education expenses as follows:

\$250 reduction – self-education expenses not normally deductible =  
reduction amount

$$\$250 - (\$80 + \$70) = \$100$$

Deductible self-education expenses – reduction amount = total claim  
amount

$$\$2,100 - \$100 = \$2,000$$

Ahmed can claim a deduction of \$2000 for his self-education expenses.

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### **Example: study to improve knowledge and skills in current job**

Carmel is a registered nurse working in a rural hospital and currently studying to specialise in paediatrics.

Carmel is eligible to claim her self-education expenses for this course because her studies will maintain and improve the skills and knowledge she needs to perform her current duties.

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### **Example: claim a reasonable proportion of study**

Kerry is employed as a carer. She is studying a Bachelor of Nursing so she can become a registered nurse. Kerry's employer asks her to use the skills and knowledge she gained from her study in her job as a carer by dispensing medication once she has her medication administration endorsement.

Kerry can claim a deduction for a reasonable proportion of her study expenses to the extent that they relate to her attaining her medication administration endorsement as her studies increase or improve the skills she needs to do her current work.

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### **Example: study to upgrade qualifications**

John is a registered nurse working in a hospital and currently studying to specialise in intensive care nursing. The demand for specialists is high and John can expect to pick up a specialist role shortly after completing his studies.

John is eligible to claim self-education expenses because his study will upgrade his qualifications and is likely to lead to increased income.

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### **Example: can't claim due to limited use in current role**

Ling is a registered nurse working in an aged care facility while studying to become a specialist nurse in midwifery. The study will primarily provide skills for a new position, which means she'll have to seek new employment.

Ling isn't eligible and can't claim her self-education expenses because her specialised study has only limited use in her current work and therefore lacks sufficient connection to the duties performed.

**Example: study isn't relevant to current duties**

Claire is a personal carer working in a nursing home. Her duties include giving personal care to residents, assisting with daily living activities and reporting to a registered nurse about the patients. She doesn't take temperatures, blood pressure or administer medications. Claire decides to complete a Bachelor of Nursing to become employed as a registered nurse, which will involve different duties.

Claire isn't eligible to claim a deduction for her self-education expenses because the course isn't relevant to her duties.

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**Example: working in an unrelated field**

Tommy is a part time nursing student who was supporting himself by driving taxis. Having completed sufficient modules to be able to work as an enrolled nurse Tommy applies for a job as an enrolled nurse and is successful.

Tommy can't claim the nursing study expenses he incurred while earning income as a taxi driver. This includes course fees he paid before he started working as a nurse, even if the fees covered modules that he hasn't yet completed.

However, now he's working as an enrolled nurse, Tommy can claim the self-education expenses he incurred after he commenced working as an enrolled nurse.

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**Example: working to support study rather than studying to increase skills**

Duong is employed on a casual basis as a carer through a nursing agency to support himself whilst studying for a Bachelor of Nursing. Once he has his degree, Duong will be able to work as a registered nurse.

Duong isn't eligible to claim his study expenses as a tax deduction because he was working to support his study rather than studying to increase his skills, knowledge or income from his work activities as a casual carer.

**See also:**

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

### Self-education and study and training support loans

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

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

You may be able to claim a deduction for course or tuition fees if the self-education expenses directly relate to your current employment as an employee nurse, midwife or direct carer.

**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 nurse, midwife or direct carer.

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**Example: deductible conference and record keeping**

Virginia is a night-shift nurse. To earn her continuing professional development points, broaden her knowledge and develop professional qualities for her role, she attends a Night-Shift Nursing Conference costing \$629.

The conference is held in the hospital conference room in the building next door to her regular place of work. As the conference is related to her role Virginia can claim a deduction for the cost of attending the conference.

Virginia takes a photo of the receipt she receives for the conference and uploads the photo to the myDeductions tools in the ATO app so that she knows where the information is when she is ready to lodge her tax return.

## 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 nurses, midwives and direct carer expenses, see:**

- common expenses [A–F \(?anchor=CommonexpensesAF#CommonexpensesAF\)](#).
- common expenses [G–O \(?anchor=CommonexpensesGO#CommonexpensesGO\)](#).
- common expenses [T–W \(?anchor=CommonexpensesTW#CommonexpensesTW\)](#).

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