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WORK RELATED DEDUCTIONS

Taxpayers may be able to claim up to \$300 work-related expenses they incurred as an employee and have not already claimed without providing receipts; however the taxpayers may be able to show that the deductions relate to their income and how they calculated the amount they claim.

Examples of work related expenses:

- Union fees
- Overtime meal expenses (if the claim was more than \$25.80 per meal, the written evidence is required)
- Professional seminars, courses, conferences and workshops
- Books & Journals
- Tools and equipment and professional libraries (immediate deduction for an asset that cost \$300 or less, otherwise, it must be depreciated and claim a deduction for the decline in value of an asset over its effective life)
- Uniforms and protective clothing
- Laundering of work clothes
- Telephone & Internet expenses
- Self-education expenses
- Motor Vehicle and Travel expenses
- Computer equipment
- Home office expenses (keep the actual costs records or use a fixed rate of 34 cents per hour for heating, cooling, lighting and the decline in value of furniture in your home office)

We have provided general information for guidance only in this newsletter. For business and personal taxation planning, or other professional advice having regard to your circumstances, please come and see either Charles or Matthew.