



What can you claim if you're a Paramedic

Source: Australian Taxation Office

Once again the ATO have their sights set on work-related expenses. To help taxpayers clearly identify what they can and cannot claim tax deductions for, they have provided some advice.

Over-claiming of deductions is a big issue for the ATO and is a key priority for the focus of their reviews. They want to help taxpayers make sure they claim the correct amounts.

Tax time can be tricky and we are often asked what a taxpayer can and cannot claim based on their job. As always, we are here to help. The most common queries we see include: cars, clothing, travel, working from home and work-related expenses.

Having the right information before you lodge your income tax return helps you to have the correct claims and avoid issues later on.

We want everyone to have all the information they need to make a claim, to have it correct, and know what records they need to keep. Understanding what you can and cannot claim helps your income tax return to be processed more quickly and ensure any refund is paid as soon as possible. Most clients want this too, so having the correct information at the beginning is the most efficient way to make this happen.



What you can and can't claim

Every occupation has its own specific circumstances which affect what can and cannot be claimed. Using snippets from the ATO's occupation guides, here are some tips. Remember, there are three golden rules regardless of your occupation:

- you must have spent the money yourself and not been reimbursed for it;
- the claim must be directly related to earning your income; and
- you need a record to prove it.

Paramedic employees: work-related expenses

Common deductions include:

- the cost of using your car:
 - between separate jobs on the same day – for example, travelling between first job as a paramedic to your second job as a first aid trainer; or
 - to and from an alternate place of work – for example, travelling between your ambulance station and a meeting at head office.

To claim a deduction for your car, you can choose between the logbook method or the cents per kilometre method.

If you use the logbook method, you need to keep a valid logbook to determine the work-related use of your car expenses. If you use the cents per kilometre method, you need to show both how you work out your kilometres but also that they were work-related.

- You can claim the cost of buying, repairing or cleaning your paramedic uniform.
- You can claim the cost of self-education and study expenses provided it directly relates to your current employment as a paramedic and:
 - it maintains or improves the skills and knowledge needed for your current role;

- it results in or is likely to result in an increase in your income from your current employment.

- You can claim the cost of a meal you buy and eat when you work overtime, provided you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income.
- You can claim the cost of travel expenses where you are required to travel overnight to attend a work location other than your usual place of work.
- You can claim the work-related portion of the following:
 - union and professional association fees;
 - phone and internet costs;
 - in limited circumstances fitness expenses where you are expected to undertake strenuous physical activity as an essential or regular part of your job i.e. vertical access, white water survival or snowfield work;
 - tools and equipment such as stethoscope or pin watch;
 - seminars, conferences and training courses (including first aid courses);
 - working from home expenses;
 - stationery;
 - additional licensing costs needed to drive an ambulance; and
 - laundry.

However, you usually cannot claim for the cost of the travel to and from work, shoes that are not protective or part of a uniform, the cost of childcare, driver's license renewals, fitness expense, reading glasses or home schooling of your children.

Please note, the information provided in this guide is a general overview. Taxation is a complicated matter and you should seek specific advice from a qualified and experienced professional suited to your circumstances.

