If you're an employee in the fitness or sporting industry
it pays to learn what you can claim

To claim a deduction for work-related expenses

- 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.*

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* tool in the ATO app to keep track of your expenses and receipts throughout the year.

Travel expenses

✅ **You can claim** a deduction for travel expenses if you travel away from your home overnight in the course of performing your employment duties. This could include expenses for meals, accommodation, fares and incidentals.

❌ **You can't claim** a deduction for travel expenses if your employer or another person has paid for these or reimbursed you.

Receiving an allowance from your employer doesn't mean you can automatically claim a deduction. You need to be able to show you were away overnight, you spent the money, and the travel was directly related to earning your employment income.

Tools and equipment

✅ **You can claim** a deduction for tools and equipment you use in earning your employment income, such as exercise equipment. If a tool or item of work equipment cost:

- $300 or less – you can claim an immediate deduction for the whole cost
- more than $300 – you can claim a deduction for the cost over a number of years (decline in value).

❌ **You can't claim** a deduction if the tools and equipment are supplied by your employer or another person.

Health and fitness costs

❌ **You can't claim** a deduction for the cost of health and fitness, because these expenses are considered private. This includes:

- gym fees
- the cost of a program specifically designed to manage weight
- the cost of normal food substitutes or the costs of foods for special dietary purposes
- the cost of vitamins, minerals, or sports supplements, such as protein shakes.

Car expenses

✅ **You can claim** a deduction when you drive:

- between separate jobs on the same day (eg driving from a gym that you work at to your second job as a football umpire)
- to and from an alternate workplace for the same employer on the same day (eg between personal training venues or gyms).

❌ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your workplace or have to work irregular hours.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

Clothing expenses and laundry

✅ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job.

❌ **You can't claim** a deduction for the cost of buying or cleaning conventional or general exercise clothing (eg active wear, tracksuits and sports shoes), even if you only wear it while performing your employment duties.

Self-education expenses

✅ **You can claim** a deduction for self-education expenses if your study relates directly to your current job.

❌ **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim the cost of study to enable you to move from being a personal trainer to a myotherapist.

Other expenses

✅ As long as the expense relates to your employment in the fitness and sporting industry, **you can claim** a deduction for the work-related portion of the cost of:

- phone and internet usage
- union and professional association fees
- sunscreen and other sun protection items if your employment requires you to perform your duties for sustained periods in the sun.

This is a general summary only.
For more information, go to **ato.gov.au/occupations**

Australian Government
Australian Taxation Office