



Fitness and sporting industry employees - what expenses can I claim?

This summary outlines some of the deductions you can and cannot claim as an employee in the fitness and sporting industry.

Car expenses

You cannot claim deductions for your car expenses from home to work even if:

- you travel outside normal business hours
- you are on call
- you did minor tasks on the way to work or home
- you live a long distance from work, or
- there is no public transport available.

You can claim deductions for your car expenses for travel directly from one work site to the next.

You can claim deductions for your car expenses from home to work if you carry bulky equipment that you are required to use at work, as long as there is no secure area provided to leave them on site.

There are four methods of [calculating deductions for your car expenses](#):

- cents per kilometre
- 12% of original value
- one-third of actual expenses, and
- logbook.

You can use the method that gives you the greatest deduction.

Travel

You can claim deductions for the cost of travel to work-related conferences and seminars. You may need to keep a travel diary where your travel exceeds six consecutive nights.

You cannot claim deductions for the cost of travel for sporting events you attend as a spectator or as a participant if the event is not sufficiently connected with your income earning activities.

For example

An aerobics instructor cannot claim deductions for their travel costs to a fun run. They can claim deductions for their travel costs to competitions where the prizes won would be part of their income, or where they were coaching students.

Clothing

You cannot claim a deduction for the cost of conventional clothing.

You cannot claim a deduction for general exercise clothing which is considered to be part of 'conventional clothing'. This includes track suits, shorts, tank tops, running shoes, sweat socks, arm bands, head bands, t-shirts and other such items.

You can claim the cost of clothing that forms part of a compulsory uniform and is required to be worn while on duty.

You can claim expenses for the laundering of compulsory uniforms and protective clothing.

Self-education expenses

You can claim your education expenses at university or TAFE if they relate to your current work and are not reimbursed.

For example

Dana is studying Bachelor of Health Science while working as a receptionist for a sports clinic. She is offered a new position assisting a sports therapist on an understanding that she will continue her studies. Dana cannot claim her study expenses while employed as a receptionist. She can claim her

study expenses while employed as an assistant sports therapist.

You cannot claim a deduction for a pre-vocational course such as a Certificate III in Fitness.

Other work-related expenses

You can claim an immediate deduction for equipment that you use for your work and where the cost does not exceed \$300.

If the equipment cost more than \$300, you can claim a deduction for the decline in value.

The publication [Guide to depreciating assets](#) can help you with calculating the decline in value. Examples may include training mats, weights and dumbbells and other exercise equipment.

You cannot claim any deduction for a personal use item. If you use an item partly during your employment and partly for personal use, you must limit your claim to the work-related portion.

You can claim the cost of sun-protective items if your employment requires you to perform your duties outdoors.

What to read/do next

For information on the records you need to keep for your work-related expenses, read [Keeping your tax records](#).

The following documents contain more information about specific types of work-related expenses:

- [Work-related car expenses](#)
- [Work-related clothing, laundry and dry-cleaning expenses](#)
- [Work-related self-education expenses](#)
- [Work-related expenses – decline in value](#)
- [Work-related expenses – publications](#)
- [Other work-related expenses](#).

If you are uncertain about how this information applies to your personal situation, phone us on 13 28 61.

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