



Guards and security employees - what expenses can I claim?

This summary outlines some of the deductions you can and cannot claim as a security guard or an employee in the security 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 tools and equipment 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 you 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.

If you use the cents per kilometre method, you do not need to hold receipts for all your expenses, but you do need to establish ownership of a car and that you were required to use your personal vehicle in the course of earning your assessable income.

You must also establish that the number of kilometres you have travelled have been reasonably estimated.

Security agencies across Australia routinely provide badged and unbadged fleet vehicles for officers to use while on duty. Therefore, it is your responsibility to establish that you are required to use your own vehicle while performing your duties and to hold sufficient documents to support your claim.

Clothing – included at item D3 on your tax return

You cannot claim a deduction for the cost of conventional clothing such as suits and work shirts.

You can claim deductions for the cost of purchasing compulsory uniforms and protective clothing. However, you cannot claim a deduction if these items have been provided free of charge by your employer.

You cannot claim expenses for 'oversized' conventional clothing worn to conceal a protective vest or weapon while on plain-clothes duty.

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

Self-education expenses – included at item D4 on your tax return

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

Example

Denise is studying Certificate I in Security Operations while working as a bank teller. She is offered the position of security advisor in the bank's security division on an understanding that she will continue her studies. Denise cannot claim her study expenses while employed as a bank teller. She can claim her study expenses while employed as a security advisor.

You cannot claim a deduction for a pre-vocational course such as training to become a licensed security officer.

Other work-related expenses – included at item D5 on your tax return

You cannot claim a deduction for obtaining a drivers licence or an initial security licence.

You can claim home office expenses using actual costs or the Commissioner's reasonable rate of 26 cents/hour if you can establish that you perform some of your duties or paperwork from home. You will need to show the average time spent weekly performing work-related duties in your home office to justify your claim.

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.

Last Modified: Tuesday, 29 June 2010

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright

© Commonwealth of Australia

This work is copyright. You may download, display, print and reproduce this material in unaltered form only (retaining this notice) for your personal, non-commercial use or use within your organisation. Apart from any use as permitted under the *Copyright Act 1968*, all other rights are reserved.

Requests for further authorisation should be directed to the Commonwealth Copyright Administration, Copyright Law Branch, Attorney-General's Department, Robert Garran Offices, National Circuit, BARTON ACT 2600 or posted at <http://www.ag.gov.au/cca>.