



## Mining site employees - what expenses can I claim?

This summary outlines some of the deductions you can and cannot claim as a mining site employee.

### Car expenses – vehicles under one tonne

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.

Travel from the mine site security checkpoint to the parking area is part of your home to work travel.

You can claim deductions for your car expenses from home to work if you had to carry bulky tools and 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 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 expenses – for vehicles over one tonne and other travel expenses

If you are eligible to claim car expenses and your vehicle is over one tonne you cannot use the above four methods to calculate your deductions for car expenses. You can claim only your actual expenses.

You cannot claim your travel expenses for travelling between your home and the place of departure as nominated by your employer under fly-in / fly-out arrangements.

You cannot claim your relocation expenses for moving to a location near a new place of employment.

### Clothing

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

You can claim deductions for the cost of compulsory uniforms and protective clothing such as overalls and steel-capped boots. However, you cannot claim a deduction if these items have been provided free of charge by your employer.

You can claim your expenses for laundering 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.

#### Example

Doug is studying mining engineering while working as a clerk for a mining company. He is offered a mining cadetship on an understanding that he will continue his studies. Doug cannot claim his study expenses while employed as a clerk; he can claim his study expenses while employed as a cadet.

You cannot claim a deduction for a pre-vocational course such as a Certificate II in Coal Mining.

### Machinery operating licences or tickets

You cannot claim a deduction for obtaining your first machinery licence or ticket.

You can claim a deduction for any renewal fees for your machinery licence or ticket that is required for your current occupation.

## Tools and equipment

You can claim an immediate deduction for tools or equipment which you use for your work and the cost does not exceed \$300. If they cost more than \$300, you can claim only a deduction for the decline in value. The publication [Guide to depreciating assets](#) can help you with calculating the decline in value.

## Union fees

You can claim a deduction for union fees. However, you cannot claim a deduction for worker entitlement fund contributions and other similar charges outlined in your union fee statement.

## Phone expenses

You can claim a deduction for the cost of work-related phone calls.

You can claim a deduction for your phone rental if you can show you were on call or were regularly required to phone your employer while you were away from your workplace. You will need to apportion the rental cost between your work and private usage.

## 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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