

## SECURITY GUARDS - CLAIMING WORK RELATED EXPENSES

While it is not practicable to provide an exhaustive list of the expenses which may be allowable as income tax deductions, there are a variety of expenses you may be able to claim as a security worker.

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

Meals	<ul style="list-style-type: none"> <li>▪ When you work overtime, provided you have been paid an allowance by your employer</li> <li>▪ If you stay away overnight you can also claim for the cost of all meals and your accommodation unless you have been reimbursed for these costs by your employer.</li> </ul>
Parking, tolls, taxis and public transport	<ul style="list-style-type: none"> <li>▪ If you are required to travel to attend seminars, meetings and training courses not held at your normal workplace</li> </ul>
Car	<ul style="list-style-type: none"> <li>▪ Using your own car for work, including travel to attend meetings or training courses that are not held at your workplace.</li> <li>▪ Between 2 jobs or from one work site to the next (usually best to keep a diary record of the number of kilometers you travel during the year for work purposes).</li> <li>▪ You may also be able to claim your travel from home to work if you have to carry bulky tools or equipment and there is no secure area for you to store them at work.</li> </ul>
Work Clothing	<ul style="list-style-type: none"> <li>▪ Buying compulsory work uniforms (including shirts, pants, skirts, jackets, jumpers provided the uniforms have the business's logo on it)</li> <li>▪ Laundry, dry cleaning, alteration and repair of your uniforms.</li> <li>▪ Sun protection items, including sunscreen, hats and sunglasses, if you are required to work outdoors</li> <li>▪ Safety glasses, but <b>NOT</b> prescription glasses or contact lenses</li> </ul>
Training	<ul style="list-style-type: none"> <li>▪ Work-related short training courses, such as weapons training, negotiating, OH&amp;S and first aid if course directly relates to your CURRENT job (you can also claim for the cost of travelling to and from the course and any accommodation and meal expenses if you are required to stay away overnight)</li> <li>▪ Self-education courses (not including HECS/HELP fees) such as Cert IV Security and Risk Management. If you are studying, you can also claim for the cost of books, stationery, equipment and travel required for your course.</li> </ul>
Work tools & Equipment	<ul style="list-style-type: none"> <li>▪ Buying and repairing equipment used at work, including electronic organisers, laptop computers and mobile phones, ammunition, bullet proof jackets and vests or body armour, gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts and gun cleaning materials.</li> <li>▪ The cost of insuring your tools and equipment</li> </ul>
Other Work Expenses	<ul style="list-style-type: none"> <li>▪ Annual association membership fees, magazines or professional publications, work related books or journals.</li> <li>▪ Work-related mobile or home telephone calls and rental (you should keep a diary record of the number of phone calls you make).</li> <li>▪ Work-related internet connection fees.</li> <li>▪ The cost of maintaining a home office if you are required to</li> </ul>

	<p>complete work at home (you should keep a diary to record how many hours per week you spend working from your home office)</p> <ul style="list-style-type: none"> <li>▪ The cost of renewing any work-related licences, but not including your normal driver's licence.</li> </ul>
General Expenses	<ul style="list-style-type: none"> <li>▪ The amount of any donations to registered charities (as long as you haven't received anything in return for your donation, such as raffle tickets or novelty items)</li> <li>▪ The cost of bank fees charged on any investment accounts</li> <li>▪ The cost of income protection or sickness and accident insurance premiums (this type of insurance covers you if you hurt yourself (including when you are not at work) or become sick and you are unable to work. It will pay you your normal wage until you are fit to return to work – if you don't have this insurance you should see a financial adviser or ask us and we will refer you to someone who can organise it for you. It is definitely worthwhile)</li> <li>▪ Your tax agent fees (the amount you pay to your accountant to prepare your tax return each year)</li> <li>▪ The cost of travelling to see your tax agent (you can claim the cost of travelling to see your accountant to have your tax return prepared. You should keep a record of the number of kilometers you travel and any other incidental costs such as parking, meals, accommodation etc.).</li> </ul>

**Items you cannot claim a deduction for:**

- *You cannot claim a deduction for obtaining a drivers licence or an initial security licence*
- *You cannot claim deductions for your car expenses from home to work even if:
 
  - ✓ *you work outside normal business hours, for example, shift work or overtime*
  - ✓ *you are on call*
  - ✓ *you did minor work-related tasks on the way to work or home*
  - ✓ *you travel between home and work more than once a day, or*
  - ✓ *there is no public transport available.**
- *You cannot claim a deduction for the cost of conventional clothing such as suits and work shirts which can be worn outside work and do not have any logo of your employer.*
- *You cannot claim a deduction for items that have been provided free of charge by your employer.*

*We suggest that you keep receipts for all purchases that are work related, even if they are not listed above. That way, when we prepare your tax return, we can decide whether you are allowed to claim a tax deduction for them or not.*

If you would like any more information about the deductions listed or if you would like the Personal Tax Specialists team to prepare your tax return for you to ensure you maximise your claims this year, contact us at [info@taxblock.com.au](mailto:info@taxblock.com.au).