



WORK RELATED UNIFORM EXPENSES (D3)

SUBSTANTIATION REQUIREMENTS

What does this cover:

- Uniform & Occupational Specific Clothing
- Protective Clothing
- Laundry & Dry Cleaning

UNIFORM & OCCUPATIONAL SPECIFIC CLOTHING

What you can claim?

- You can claim for occupation-specific clothing that distinctly identifies you as a person associated with a particular occupation. For example, the checkered pants a chef wears or a judge's robe.
- You can claim for a compulsory uniform you wear at work. A compulsory uniform is a set of clothing that identifies you as an employee of an organisation. Your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy.

What you can't claim?

- You can't claim a deduction if your employer:
 - buys, repairs, replaces or cleans your work clothing
 - reimburses you for expenses you incur on or for work clothing.
- You also can't claim a deduction for buying, hiring, repairing or cleaning *conventional clothing* you buy for work, such as black trousers. '*Conventional clothing*' is everyday clothing worn by people regardless of their occupation – for example, business attire worn by office workers or jeans or drill shirts worn by tradespeople.
- You can't claim the cost you incur to buy or clean clothes you wear for work that are not specific to your occupation. For example, a bartender's black trousers and white shirt, a businessperson's suit or a swimming instructor's swimwear.
- Shoes, socks and stockings are generally not deductible.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	<ul style="list-style-type: none"> - List of work clothing required to be dry cleaned. - Receipts from dry cleaners.
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PROTECTIVE CLOTHING

How does it work?

- You can claim a deduction for clothing and footwear that you wear to protect you from specific risks of illness or injury from your work activities or your work environment.
To be considered protective, the items must have both:
 - protective features or functions.
 - provide a sufficient degree of protection against specific risks you are exposed to in carrying out your work.

What you can claim?

- Protective clothing includes:
 - fire-resistant clothing.
 - sun-protection clothing with a UPF sun protection rating.
 - safety-coloured vests.
 - non-slip nurse's shoes.
 - protective boots such as steel-capped boots or rubber boots for concreters.
 - gloves and heavy-duty shirts and trousers.
 - occupational heavy duty wet-weather gear.
 - boiler suits, overalls, smocks or aprons you wear to avoid damage or soiling your ordinary clothes during your work activities.

What you can't claim?

- You can't claim a deduction for conventional clothes, that lack the features or functions for protection against the risks of illness or injury at your work. For example:
 - Jeans
 - drill shirts
 - shorts
 - trousers
 - socks
 - normal everyday enclosed shoes.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	<ul style="list-style-type: none"> - Receipts of protective clothing, and other protective gear. - Explanation on how each item is protective in nature of your job. - Confirmation that these were not reimbursed by your employer.
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LAUNDRY & DRY CLEANING

How does it work?

- You can claim a deduction for the costs you incur to wash (launder), dry clean, dry and iron clothing you wear at work, even if the clothing is supplied by your employer, if it's:
 - protective (for example, a hi-vis jacket).
 - occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire.
 - a uniform either non-compulsory and registered with AusIndustry or compulsory.
- You can't claim a deduction if your employer launders your clothing or reimburses you.
- The ATO consider that a reasonable basis for working out your laundry claim is:
 - \$1 per load if it only contains clothing you wear at work from one of the categories above.
 - 50c per load if you mix personal items of clothing with work clothing from one of the categories above.
- If you receive an allowance from your employer for laundry expenses:
 - you can only claim a deduction for the amount you spent, not simply the amount of your allowance.
 - the allowance is assessable income, which you must include on your tax return.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

Laundry

1	<ul style="list-style-type: none"> - List of work clothing required to be washed (this cannot include conventional clothing). - Number of washes per week. - Confirmation of Mixed or individual washes.
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Dry Cleaning

2	<ul style="list-style-type: none"> - List of work clothing required to be dry cleaned. - Receipts from dry cleaners.
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