



WORK RELATED SELF EDUCATION EXPENSES (D4)

SUBSTANTIATION REQUIREMENTS

What you can claim?

- To claim a deduction for self-education expenses, you must have met one of the following conditions when you incurred the expense:
 - the course maintained or improved a skill or specific knowledge required for your then current work activities.
 - you could show that the course was leading to, or was likely to lead to, increased income from your then current work activities, or;
 - other circumstances existed which established a direct connection between the course and your then current work activities.
- If, when you incurred your expenses you satisfied the conditions necessary to claim a deduction, you can claim the following:
 - your tuition fees payable under FEE-HELP.
 - your tuition fees payable under VET FEE-HELP.
 - your tuition fees payable under VET Student Loans.
 - self-education expenses you paid with your OS-HELP loan.
 - the cost of your meals and accommodation during temporary overnight absences from home to participate in self-education.
 - your other expenses such as textbooks, stationery, student union fees, student services and amenities fees, course fees, and the decline in value of your computer (apportioned depending on private use and use for self-education).
 - expenses for your travel in either direction between:
 - your home and your place of education.
 - your workplace and place of education.

What you can't claim?

- You cannot claim a deduction for self-education for a course that:
 - relates only in a general way to your current employment or profession, or
 - will enable you to get new employment.
- You cannot claim any deductions against government assistance payments, including AuStudy, ABSTUDY and youth allowance.
- You cannot claim contributions you, or the Australian Government, make under HECS-HELP or repayments you make under the Higher Education Loan Program (HELP), the Student Financial Supplement Scheme (SFSS), the Student Startup Loan (SSL), the Trade Support Loans Program (TSL) or the Vocational Education and Training Student Loan (VSL).



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

1	<p>Explanation on how you meet any of the below criteria for the course you are claiming and supporting evidence from your employer:</p> <ul style="list-style-type: none"> - You are upgrading your qualifications for your current employment. - You are improving specific skills or knowledge used in your current employment. - You are employed as a trainee and you are undertaking a course that forms part of that traineeship. - You can show that at the time you were working and studying, your course led, or was likely to lead, to an increase in income from your current employment.
2	<p>A list of the expenses and the amount of each expense claimed along with the below:</p> <ul style="list-style-type: none"> - Full details of the course you undertook - The name of the institution where it was undertaken - The date you began your course - Whether you were a full-time or part-time student - A copy of your course outline
3	Your employment contract including a job description or a duty statement.
4	Copies of original receipts or other documents such as your Fee Statement to support each expense you have claimed.

