

Can I claim the expenses of my uniform?

Uniform fall into a number of categories when it comes to tax deductions and claiming back out of pocket expenses for the purchase, maintenance and laundering. Does your uniform fall into one of the following categories:

Is your uniform compulsory?

If your workplace has a compulsory uniform or items of clothing such as a shirt or tie that is strictly enforced, then you are able to claim a deduction for the cost of purchasing it. To qualify the uniform must have a company logo and identify you with your workplace's business. Please note a claim can't be made for normal business wear that does not have a logo, regardless of whether your employer requires you to wear it to work.

Is your uniform non-compulsory?

If your workplace encourages you to wear a corporate uniform or items of clothing but does not enforce it, you are able to claim a deduction if the uniform is registered with Ausindustry.

Occupation Specific Clothing

This type of clothing is a uniform that identifies you to your employer or profession. For example the checkered pants of a chef are occupation-specific, whereas a black and white waiter's uniform does not identify you to a specific employer or profession.



Protective Clothing

Anything you may wear while working to protect yourself from injury or risk of injury can be classified as protective clothing. Examples include fire-resistant and sun-protection clothing, safety-coloured vests, non-slip nurse's shoes, rubber boots for concreters, steel-capped boots, gloves, and heavy-duty shirts and trousers, overalls, smocks or aprons you wear to avoid damage or soiling your ordinary clothes during your income-earning activities.

Costumes

As a performing artist you can claim the cost of purchasing costumes you buy or hire for a role. You must however already have the role to make the claim – you can't claim if you are just auditioning.



Laundry Costs

The way you calculate your laundry expenses will depend on your means of cleaning. We've created the following table which lists some of the possible methods for laundering your work clothes as well as how to calculate your deduction.

Cleaning Method	How to calculate your deduction
At home when washing work clothes only	\$1 per load
At home when washing work clothes with other laundry items	50 cents per load
Laundromat when washing work clothes only	\$1 per load or total of actual expenses incurred
Laundromat when washing work clothes with other laundry items	50 cents per load or share of actual expenses incurred
Dry Cleaning	Total of actual expenses incurred

Please note the costs listed above include the cost of washing, drying and ironing your clothes.

Other important details about laundry expenses

If you choose to use the "per load" method for your claim we recommend you keep the details of:

- the number of times you washed your clothes during the year and,
- the types of clothes you included per load.

You must have written evidence (e.g. diary entries for a representative one month period or copies of actual receipts) if your claim for laundry is greater than \$150 and your total claim for all work expenses (D1 – D5 on the tax return) is more than \$300.

XO Laundry Diary

XO has developed a small diary for your use to list all of your laundry expenses which you can claim on your next tax return.



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