

Claiming for clothing and laundry expenses

To claim a deduction you must be able to provide evidence that you purchased the clothing.

If you receive an allowance from your employer for clothing, uniforms, laundry or dry cleaning, it must be declared as an allowance on your return.

Occupation specific clothing

You can claim for clothing that is specific for your occupation and not every day use. The clothing must be easily recognisable for your occupation e.g. checked pants for chefs. preferred by waiters and bartenders.

Protective clothing

You can claim for clothing and footwear that you wear to protect yourself from risk of illness or injury. Examples of protective clothing include:

- Fire-resistant and sun-protection clothing;
- High-visibility vests;
- Non-slip nurse's shoes;
- Rubber boots for concreters;
- Steel-capped boots, gloves, overalls and heavy duty shirts and trousers;

Ordinary clothes (such as jeans, drill shirts, work shorts, trousers, socks, closed shoes) are not regarded as protective clothing as they lack protective qualities for risks of your work.

Work clothes

Generally, you can claim for a uniform (either compulsory or non-compulsory) that is unique and distinctive to your organisation.

Compulsory work uniform are clothing which identifies an employee to an organisation with a strictly enforced policy that makes it compulsory to wear the uniform at work. You may be able to claim shoes, socks and stockings where they are an essential part of a distinctive compulsory uniform and are specified in your employer's uniform policy.

You can't claim for non-compulsory work uniforms unless your employer has registered the design with AusIndustry. Shoes, socks and stockings can never form part of a non-compulsory work uniform.

Cleaning of work clothing

You can claim the costs of washing, drying and ironing eligible work clothes, or having them dry-cleaned. You will need to have written evidence such as diary entries and receipts, for your laundry expenses if both:

- The amount of your claim is greater than \$150, and
- Your total claim for work-related expenses exceeds \$300 (not including car, meal allowance, award transport payments allowance and travel allowance expenses).

If the amount is less than the above, you don't need written evidence for your laundry expenses, but you must show reasonable basis to work out your claim. For washing, the ATO considers that a reasonable basis would be:

- \$1 per load (including washing, drying and ironing) if the load is made up only of work-related clothing, and

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- 50 cents per load if other laundry items are included.

But the ATO will disallow clothing that is not specific for your occupation e.g. black trousers and white shirt.

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