

Clothing, Laundry & Dry-Cleaning Expenses

Occupation Specific Clothing

You can claim for clothing that is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation - such as the checked pants a chef wears.

You can't claim the cost for clothes you bought to wear for work that are not specific to your occupation, such as a bartender's black trousers and white shirt, or a suit.

Protective Clothing

You can claim for clothing and footwear that you wear to protect yourself from the risk of illness or injury while working, the items must provide a sufficient degree of protection against that risk.

Protective clothing includes:

- fire-resistant and sun-protection clothing
- safety-coloured vests
- non-slip nurse's shoes
- rubber boots for concreters
- steel-capped boots, gloves, overalls, and heavy-duty shirts and trousers
- overalls, smocks and aprons you wear to avoid damage your ordinary clothes.

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

Work Uniforms

You can claim for a compulsory or non-compulsory uniform that is:

- Designed and made only for the employer
- Has the employer's logo permanently attached
- Not available to the public.

Compulsory Work Uniform

Your employer has a strictly enforced policy that makes it compulsory for you to wear the uniform while you're at work. You may be able to claim a deduction for shoes, socks & stockings if the colour, style & type are specified in your employer's uniform policy. You may be able to claim for a single item of distinctive clothing if it's compulsory for you to wear it at work.

Non Compulsory Work Uniform

Expenses can only be claimed if your employer has registered the design with AusIndustry. Shoes, socks & stockings cannot be claimed. Single items of clothing cannot be claimed.

Cleaning

Cleaning costs can only be claimed if your clothing is in one of the above categories. You must have written evidence (diary entries & receipts) for your laundry expenses if:

- Your laundry claim is greater than \$150.
- Your work related expenses claim is greater than \$300 (excluding claims for which you received an allowance).

For claims below these thresholds, the ATO considers the following to be a reasonable basis for working out your laundry claim:

- \$1 per load if the load is only work related.
- 50c per load if a mixture of work & non-work clothing.

The cost of dry cleaning can be claimed. If your work related expenses claim (excluding claims for which you received an allowance) exceeds \$300 you must have written evidence to substantiate your claim.

The following pro forma may assist you in working out your claim:

Item	Category	Cost

Laundry loads of work related items only: ___ x \$1 = ___

Laundry loads of mixed items: ___ x 50c = ___

