

If you're employed as a performing artist it pays to learn what you can claim



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

* You can use the *myDeductions* tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, from your rehearsal for a musical production directly to your second job as a dance teacher
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot.
- ✗ **You can't claim** the cost of trips between home and work, including public transport, even if you live a long way from your usual workplace. In limited circumstances **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
 - the tools or equipment are bulky – this means that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
 - there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and be able to show that those kilometres were work related.

Travel expenses



- ✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to shoot a scene for an advertisement. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur.
 - ✗ **You can't claim** travel to an audition or interview to apply for a new role.
 - ✗ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.
- Receiving an allowance from your employer doesn't mean you can automatically claim a deduction. You need to be able to show that you were away overnight, you spent the money yourself, and the travel was directly related to earning your employment income.

Clothing and grooming expenses



- ✓ **You can claim** the cost of buying, cleaning, hiring and repairing uniforms or costumes that are unique and distinctive to your role. For example, a burlesque dancer can claim stage make-up, costumes and dance shoes that are distinctive to the role.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it – for example, general exercise clothing for rehearsal or running shoes.
- ✓ **You can claim** the cost of:
 - a particular hairstyle if it's required for a role
 - hairdressing to maintain a required hair length or style as part of a costume for continuity purposes
 - stage makeup, including the cost of cleansing materials for removing stage makeup.
- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products not relating to your role or costume. These are private expenses.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses if it relates to your employment, and not to gain employment, including:
 - agents fees (but you can't claim the upfront or joining fee)
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - maintaining a photographic portfolio (you can't claim the initial cost of preparing the portfolio)
 - multimedia, if it's directly related to your employment, like music for rehearsals
 - insurance for your tools and equipment
 - seminars, training and conferences
 - technical or professional publications.
- ✗ **You can't claim:**
 - costs met or reimbursed by your employer
 - entertainment expenses or social functions – for example, awards nights, galas or social nights
 - private expenses, such as personal grooming, child care fees, concerts or Foxtel
 - fitness expenses (there are very limited circumstances where fitness expenses can be claimed and only those who perform strenuous physical activities as a regular part of their role can claim, like a trapeze artist or tumbler with a circus).

This is a general summary only.
For more information, visit ato.gov.au/occupations
or speak to a registered tax professional.



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Australian Taxation Office