

# Is it Tax Deductible?

## Information for Employees

Below is a list of suggested tax deductions that may be available to you as an **Employee**

It should be noted, however, that everyone's situation will be different and it is recommended that you talk to your accountant about any expenses you wish to claim.

### WORK-RELATED EXPENSES

#### **Motor Vehicle/ Travel Costs**

- ✓ Costs incurred between two places of work (including vehicle, bus, train, taxi fares, parking fees and tolls) In most cases you would need all receipts.

This does not include travel from your normal home to work unless you are required to carry tools and do not have anywhere to store them at work.

Motor Vehicle expenses are claimed under 1 of two methods:

##### 1.) Cents per km

You do not need to keep a logbook under this method. However, you need a methodical way of working out the number of kilometres travelled. Eg: 5 kms to bank 5 times per week times 48 times per year.

##### 2.) Logbook

Under this method you are required to keep a logbook for 12 weeks, which you can use for 5 years unless you change vehicles, or your circumstances change. Once you have your logbook % you keep all receipts for:

- Fuel
- Registration
- Servicing
- Tyres
- Other Repairs
- Insurance
- Cost of vehicle for depreciation
- Interest on loan
- Roadside assistance memberships

Once we have these, we can then claim the logbook % of the above costs.

- ✓ Cost of meals (if sleeping away from home overnight)

#### **Clothing**

- ✓ Cleaning of work clothing
- ✓ Occupation-specific clothing
- ✓ Protective clothing
- ✓ Sun protection items - Hats
- ✓ Work uniforms with logo's

#### **Self-Education**

- ✓ Cost of meals (if sleeping away from home overnight)
- ✓ Course fees, textbooks, stationery, photocopying and student union fees
- ✓ Depreciation of computer apportioned for self-education
- ✓ Home office expenses
- ✓ Postage and stationery
- ✓ Costs of computers and iPad's

#### **Home Office**

If you perform some of your work from home, you may be able to claim a deduction for the costs you incur, even if the room is not set aside solely for work-related purposes. You may be able to claim:

- ✓ Cost of heating, cooling and lighting
- ✓ Cost of repairs to home office furniture and fittings
- ✓ Internet access charges
- ✓ Stationery (pens, diary, calculator)
- ✓ Costs of computers and iPad's

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- ✓ Work-related phone calls
- Other Work-Related Expenses**
  - ✓ Mobile Phone costs
  - ✓ Union Fees
  - ✓ Professional association fees
  - ✓ Subscriptions and registrations
  - ✓ Other sun protection items incl. Sunscreen
  - ✓ Tools and equipment

### ***The above work-related expenses are provided that:***

- 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.

### **ALLOWANCES**

You cannot automatically claim a deduction just because received an allowance. It must be shown as a separate amount on your payment summary:

- Motor vehicle allowances (based on a cents-per-kilometre basis)
- Meal allowances

### **ADDITIONAL** | The following general expenses are also allowable:

- Bank charges on work-related or investment accounts
- Donations to registered charities
- Income Protection Insurance
- Taxation and accountancy fees