

# Is it Tax Deductible?

## Information for Family Day Caregivers

Below is a list of suggested tax deductions that *may* be available to you as a **Family Day Caregiver**. 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

- Vehicle and travel**
  - ✓ Travel costs to attend meetings, training or seminars
  - ✓ Travel costs in relation to transporting children in care (e.g. transport to and from school, for medical attention, outings, etc.)
  - ✓ Travel between jobs
  
- Clothing**
  - ✓ Cost of uniforms and protective clothing (e.g. aprons, gloves)
  - ✓ Laundry of uniforms and protective clothing
  
- Self-Education**
  - ✓ Where the course is directly related to your work (i.e. including course fees, books, stationery, equipment and travel)
  - ✓ Purchase of books, periodicals and magazines related to your work
  - ✓ Internet connection fees when used for email or research related to work
  
- Home Expenses**
  - ✓ Electricity or gas (reasonable estimate of the cost based on floor area of home used for childcare)
  - ✓ Hiring help to clean the area used for child minding, including additional materials or equipment used
  - ✓ Premiums under an insurance policy directly related to day care activities (e.g. public liability)
  - ✓ Mortgage interest, rent, household insurance, rates and repairs (ONLY if a particular part of the home is set aside for the exclusive use of childcare based on floor area)
  
- Day Care Activities**
  - ✓ Food, toiletries, consumable household items, art and craft supplies used
  - ✓ Replacement and repairs of toys and equipment
  - ✓ Depreciation of playground equipment, beds and other substantial items of equipment
  - ✓ Sun Protection items
  
- Other**
  - ✓ Union or professional association fees
  - ✓ Work related postage and stationery (pens, diary, calculator, electronic organiser, etc.)
  - ✓ Work-related telephone or mobile calls where they can be identified from an itemised telephone account or where a diary record of calls made over a period of one month has been kept. The portion of telephone rental that relates to deductible calls may also be claimed

### ***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.

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

**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

*Should you have any queries regarding the above, please call the office on (08) 9594 1963. Unit 7, 12 Belgravia Terrace, Rockingham*

