

# Is it Tax Deductible?

## Information for Police Officers

Below is a list of suggested tax deductions that may be available as a **Police Officer**. 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 between primary and secondary workplace
  - ✓ Cost of the premium for an endorsed driver's license if required
  - ✓ Cost of attending meetings, seminars and training (incl. meals, accommodation and travel costs, parking fees, tolls, and public transport expenses)
- **Clothing**
  - ✓ Laundry and dry-cleaning
  - ✓ Compulsory uniforms
  - ✓ Purchase of clothing required for undercover work
  - ✓ Protective clothing and equipment (e.g. gloves, harnesses, goggles, breathing masks)
- **Home office**
  - ✓ Postage and stationery
  - ✓ Books, periodicals and magazines
  - ✓ Depreciation of the cost of a professional library
  - ✓ Internet connection
  - ✓ Work-related telephone calls
- **Tools and equipment**
  - ✓ Additional ammunition used for work-related training
  - ✓ Replacement, repairs and depreciation of equipment (e.g. guns, sighting device, computers, software, briefcases)
- **Other**
  - ✓ Fitness expenses if your role involves strenuous physical activities on a regular basis (e.g. special emergency squads or diving squads)
  - ✓ Police dog expenses (e.g. feeding, grooming, exercising and training)
  - ✓ Union Fees

### ***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.

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|--|---|
| • At-sea   | • Detective   |
| • Bandsmen   | • Excess fares and travelling                           |
| • Boot; uniform and boot; or uniform, footwear and maintenance | • Incidental expenses                                   |
| • Bush patrol  | • Motor vehicle (based on a cents- per-kilometre basis) |
| • Camp   | • Meal  |
|  | • Travel expense  |

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

- Taxation and accountancy fees
- Donations to registered charities
- Income Protection Insurance