



Australian Government

Australian Taxation Office

Clothing and laundry

It pays to learn what you can claim at tax time

You can claim a deduction for the cost of buying and cleaning:
occupation-specific clothing, protective clothing and unique, distinctive uniforms.

- ✓ **You can claim** a deduction for occupation-specific clothing. This means it is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation.

An example is the checked pants a chef wears.

- ✓ **You can claim** a deduction for **protective clothing and footwear** you wear to protect yourself from the risk of illness or injury posed by the activities you undertake to earn your income. The clothing must provide a sufficient degree of protection against that risk.

Examples include:

- fire-resistant and sun-protection clothing
- hi-vis safety vests
- non-slip nurse's shoes
- steel-capped boots
- overalls, smocks and aprons you wear to protect your ordinary clothes from soiling or damage.

- ✓ **You can claim** a deduction for a **compulsory or non-compulsory uniform** that is unique and distinctive to the organisation you work for.

Clothing is:

- **unique** if it has been designed and made only for the employer
- **distinctive** if it has the employer's logo permanently attached and the clothing is not available to the public.

- ✗ **You can't claim** a deduction for the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such as black trousers and a white shirt, or a suit, even if your employer says this is compulsory.

These items are conventional, not usually a specific type and not sufficiently distinctive or unique to your employer.

- ✗ **You can't claim** a deduction for ordinary clothes (such as jeans, drill shirts, shorts, trousers, socks or closed shoes) as they lack protective qualities designed for the risks of your work.



A **compulsory work uniform** is a set of clothing that identifies you as an employee of an organisation with a strictly enforced policy that makes it compulsory for you to wear the uniform while you're at work.

- ✓ **You can claim** a deduction for shoes, socks and stockings where they are an essential part of a distinctive, compulsory uniform, and where their characteristics (colour, style and type) are specified in your employer's uniform policy.

- ✓ **You can claim** a deduction for a single item of distinctive clothing, such as a jumper, if it's compulsory for you to wear it at work.



A **non-compulsory uniform** is a set of clothing and accessory items (not protective or occupation-specific) that:

- distinctly identifies a particular employer, product or service
- is not compulsory for employees to wear to work.

- ✓ **You can only claim** expenses incurred for a **non-compulsory work uniform** if your employer has registered the design with AusIndustry.

- ✗ Shoes, socks and stockings **can never** form part of a **non-compulsory work uniform**.

- ✗ **You can't claim** a deduction for a single item of **non-compulsory uniform**, such as a jumper.

Situation	Clothing deductible	Laundry deductible	Reason
Your employer tells you to wear plain black pants and a black polo shirt	✗	✗	Conventional clothing that is not distinctive to your employer
Your employer tells you to wear plain black pants and supplies a top with a logo that is unique and distinctive to your employer	✗	✓ Top	<p>Top</p> <p>You are required to wear the top and it is unique and distinctive to the organisation you work for</p> <p>Pants</p> <p>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</p>
Your employer tells you to purchase and wear a specific top with a logo on it and plain black pants	<p>✓ Top</p> <p>✗ Pants</p>	<p>✓ Top</p> <p>✗ Pants</p>	<p>Top</p> <p>You are required to purchase the top and it is unique and distinctive to the organisation you work for</p> <p>Pants</p> <p>Black pants are everyday in nature and not sufficiently distinctive or unique to your employer – a colour requirement is not enough</p>
Your employer tells you to purchase and wear a specific top with a logo on it and black pants from XYZ retail outlet	<p>✓ Top</p> <p>✗ Pants</p>	<p>✓ Top</p> <p>✗ Pants</p>	<p>Top</p> <p>You are required to purchase the top and the logo makes it unique and distinctive to the organisation you work for</p> <p>Pants</p> <p>Black pants without a logo or other feature are not unique and distinctive to the organisation you work for, even if your employer requires you to purchase them</p>
You are required to purchase a uniform of a certain style and colour that your employer registers, made up of a shirt with a logo and black pants	✓	✓	You are required to purchase a registered uniform that is sufficiently distinctive and unique to your employer
Your employer tells you to purchase and wear the latest line of clothes from the store you work at	✗	✗	You cannot claim for the cost of plain clothing you wear at work, even if it's clothing sold at the store you work at and your employer requires you to wear it

Records

You must have written evidence, such as diary entries (to be kept for a representative period of at least one month) and receipts, for your laundry expenses if both of the following apply:

- The amount of your claim is greater than \$150.
- Your total claim for work-related expenses exceeds \$300.

If you don't need to provide written evidence for your laundry expenses, you may use a reasonable basis to work out your claim. If you wash, dry and iron your clothes yourself, we consider that a reasonable basis for working out your laundry (washing, drying and ironing) claim is:

- \$1 per load if the load is made up only of work-related clothing
- 50 cents per load if you include other laundry items in the load.

Allowances

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not simply the amount of your allowance
- the allowance is assessable income, which you must include on your tax return.