



Claiming a deduction for work clothing

Introduction

If you received an allowance from your employer for clothing, uniforms, laundry or dry cleaning, make sure that you include it as income. The fact that you received an allowance does not automatically mean that you are entitled to claim a deduction for the associated expense.

You can claim the cost of buying, renting, repairing and cleaning occupation-specific clothing, protective clothing and certain work uniforms.

You cannot claim the cost of purchasing or cleaning a plain uniform or clothes you bought to wear for work that are not protective or specific to your occupation even if your employer tells you to wear them, for example, a bartender's black trousers and white shirt or a manager's suit or stockings.

Work uniforms/corporate wardrobes

What is a work uniform/corporate wardrobe?

A work uniform/corporate wardrobe is one or more items of clothing that, when considered in isolation, or as a set, distinctively identifies the wearer as a person associated with a particular organisation.

A work uniform/corporate wardrobe can be either compulsory or non-compulsory.

Work uniforms

Work uniforms are commonly worn by members of the defence forces, police and airline pilots etc. However, some work uniforms are made up of conventional clothing. Unlike the cost of work uniforms worn by members of the defence forces etc, the cost of the conventional clothing is generally not deductible - even if your employer requires you to wear specific items, or sets of items, to work. For example, the cost of a work uniform, made up of a white shirt and black pants, such as those worn by a waiter or waitress, is not deductible.

Corporate wardrobes

Corporate wardrobes are commonly worn by employees of financial institutions, motoring organisations and the like. Corporate wardrobes are usually sets of unique or distinctive clothing designed to:

- enhance an employer's public image
- act as a form of indirect advertising, and
- encourage a commitment to corporate culture.

The existence of logos, initials or insignias adds to the unique or distinctive nature of the corporate wardrobe, but identifiers such as these are not mandatory for particular clothing to be accepted as part of a corporate wardrobe.

Unique or distinctive clothing

Clothing is **unique** if it has been designed and made only for the employer.

Clothing is **distinctive** if it has the employer's logo permanently attached and the clothing is not available to the public.

Compulsory work uniform/corporate wardrobe

What is a compulsory work uniform/corporate wardrobe?

A work uniform/corporate wardrobe is compulsory when your employer strictly enforces a policy that requires you to wear a set, or single item, of clothing that identifies you as an employee of a particular organisation.

Sets of clothing, single items of clothing, shoes, socks, belts and stockings where they are an essential part of a distinctive compulsory uniform may be included in a compulsory work uniform/corporate wardrobe.

Claiming sets and single items of clothing

You can only claim a deduction for the cost of a set, or a single item, of clothing as a compulsory work uniform/corporate wardrobe if it is:

- distinctive
- not available to be worn by the general public, and
- your employer strictly enforces a policy that you wear it at work.

You can claim a deduction for a set of distinctive clothing, such as trousers (or skirt), shirt (or blouse) and jacket if, when worn together, they identify you as an employee of a particular organisation.

You can claim a deduction for a single item of clothing, such as a jumper, that has your employer's logo embroidered on it.

Claiming shoes, socks, belts and stockings

You can only claim a deduction for the cost of shoes, socks, belts and stockings if they:

- are an essential part of a distinctive compulsory uniform/corporate wardrobe, and
- have the characteristics such as colour, style and type specified in your employer's uniform/corporate wardrobe policy.

Non-compulsory work uniform/corporate wardrobe

What is a non-compulsory work uniform/corporate wardrobe?

A work uniform/corporate wardrobe is non-compulsory where your employer does not strictly enforce the wearing of this

clothing at work. This usually means that you (not your employer) decide whether or not to wear particular types of clothing.

Important requirement

You can claim a deduction for a non-compulsory work uniform/corporate wardrobe if your employer has registered the design with [AusIndustry](#).

Ask your employer for advice about the registration of your work uniform.

Shoes, socks and stockings

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

Conventional clothing

What is conventional clothing?

Conventional clothing is 'everyday' clothing that would ordinarily be worn, or could reasonably be worn, irrespective of whether the wearer is working or not. For example, a pair of jeans and a shirt could be worn at the workplace or as ordinary casual wear.

You cannot claim a deduction for conventional clothing simply because it is important to your occupation or profession. For example, a manager's suit is conventional clothing even if the manager is the only person in the workplace who wears a suit.

Claiming conventional clothing as a uniform

You cannot claim a deduction for conventional clothing that forms part of a uniform even if your employer requires you to wear it.

Examples of this type of clothing are:

- a bartender's black trousers (or skirt) and white shirt
- a waiter's black trousers (or skirt) and white shirt
- an employer's brand name conventional clothing, such as a T-shirt, that a sales assistant has to wear as a condition of employment
- sports clothes worn by sports teachers.

Conventional clothing worn for protection

The cost of conventional clothing worn at work to protect against the risk of injury or harm is deductible only if the clothing has protective qualities which enable it to provide a sufficient degree of protection against that risk.

Ordinary jeans, shirts, drill trousers or drill shorts that are lacking in protective qualities are not protective clothing.

Example

A station hand has a range of duties that includes mustering on horseback and motor bike, cattle dipping and fencing. She purchases heavy duty jeans from a country store to wear as protection from the risks of chafing, burns, chemicals and barbed wire. The cost of the jeans is deductible if they have protective qualities that enable them to provide a sufficient degree of protection against those risks.

Conventional clothing - special circumstances

A deduction for conventional clothing can be claimed where there is a significant connection between the expenditure on the clothes and your income producing activities.

Examples of situations where conventional clothing can be claimed are:

- a professional actor buys clothing to wear on stage as a costume in a particular production
- a police officer is required to wear clothing of a kind he or she does not normally wear. For example, when posing as a criminal as part of undercover law enforcement activities
- a television game show host buys evening and formal wear to complement the sets and prizes when the show is taped in the studio once a week.

Occupation specific clothing

What is occupation specific clothing?

Occupation specific clothing:

- is specific to your occupation
- is not conventional in nature, and
- allows members of the public to easily recognise your occupation.

Examples of occupation specific clothing are:

- a chef's checked pants
- a nurse's uniform
- a judge's robe, and
- a barrister's silk robe and wig.

What is not occupation specific clothing?

Clothing that could be worn in a number of occupations is not occupation specific clothing.

Example

A person who wears a white coat and white trousers may be identified as a health worker but it is generally not possible to determine whether the person is for example a dentist or a laboratory technician. Therefore, it is not possible to say that the clothing is specific to their particular occupation. However, a deduction for the cost of some of these items, such as a white coat, may be allowable to a dentist or a laboratory technician as protective clothing.

Protective clothing

What is protective clothing?

This is clothing and footwear that you wear to protect yourself (or your clothing) from the risk of illness or injury posed by your income earning activities or the environment in which you are required to carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk.

Clothing that protects you from injury includes:

- safety or steel capped boots
- safety helmets
- protective gloves
- fire resistant and sun-protection clothing
- sun hats and sunglasses
- safety-coloured vests
- non-slip nurses' shoes
- concreters' rubber boots
- heavy duty shirts and trousers.

Clothing that protects your conventional clothes includes:

- overalls
- dust jackets
- aprons or smocks
- white coats of the kind worn by dentists and laboratory technicians.

What is not protective clothing?

Protective clothing does not include:

- ordinary jeans, shirts, drill trousers or drill shirts that are lacking in protective qualities
- wet weather gear commonly worn for comfort rather than protection.

Protective equipment/products

You can claim a deduction for protective equipment such as:

- safety glasses
- goggles
- breathing masks
- sunscreen lotion

What to read/do next

For more information about claiming a deduction for expenses associated with your work related clothing, refer to:

- [Claiming work related expenses](#)
- [Claiming a deduction for laundry and dry cleaning expenses](#)

- [Taxation Ruling TR 94/22—Income tax: deductibility of expenditure on conventional clothing by employees](#)
- [Taxation Ruling TR 97/12—Income tax and fringe benefits tax: work related expenses: deductibility of expenses on clothing, uniform and footwear](#)
- [Taxation Determination TD 1999/62—Income tax: what are the criteria to be considered in deciding whether clothing items constitute a compulsory corporate uniform/wardrobe for the purposes of paragraph 30 of Taxation Ruling TR 97/12?](#)
- [Taxation Ruling TR 2003/16—Income tax: deductibility of protective items](#)

For help applying this information to your personal circumstances, phone us on **13 28 61**.

Last Modified: Monday, 20 June 2005

Copyright

© Commonwealth of Australia

This work is copyright. You may download, display, print and reproduce this material in unaltered form only (retaining this notice) for your personal, non-commercial use or use within your organisation. Apart from any use as permitted under the *Copyright Act 1968*, all other rights are reserved.

Requests for further authorisation should be directed to the Commonwealth Copyright Administration, Intellectual Property Branch, Department of Communications, Information Technology and the Arts, GPO Box 2154, Canberra ACT 2601 or posted at <http://www.ag.gov.au/cca>.