

# COVID-19 RELATED EXPENSES MAY BE DEDUCTIBLE IF DIRECTLY RELATED TO WORK

## Quarantine Expenses

If you are required to quarantine either during or after a work trip, you can claim a tax deduction for the related expenses.

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## Test Expenses

A COVID-19 test may be required for you to enter an overseas country or state and for you to return to Australia or your home state. The cost of a COVID-19 test is therefore considered to be an incidental expense as the travel is undertaken in the course of your employment.

If you are required to return a negative Covid19 test before returning to the workplace, the cost of purchasing the test is also tax deductible.

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## Personal Protective Equipment

The cost of face masks, gloves, sanitiser and anti-bacterial spray may also be deductible depending on your work duties. Refer to the following ATO Link for more details:

<https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Protective-items,-equipment-and-products/>

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Fringe benefit tax will also not be incurred by employers if they provide COVID-19 tests to their employees for work-related purposes.

These deductions are available for the entire 2021-22 tax year and will be in place permanently.