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Name

Electricians

Category

Overview

Electricians install, maintain, test, and repair electrical wiring, circuits, lighting, power systems, switchboards, motors, appliances, and associated control equipment across residential, commercial, industrial, mining, and construction environments.

Implementation and Cost

Common Allowable Work-Related Expenses

Expense	Key Rules / Notes
• Protective clothing and PPE (if compulsory or protective)	Steel-cap boots, high-vis, safety eyewear, insulated gloves, arc-rated gear
• Laundry of compulsory or protective PPE	ATO-approved method
• Tools, equipment and trade instruments (> $300 depreciated)	Meters, testers, crimpers, drill sets, ladders, specialised power tools
• Small tools, consumables and accessories	Bits, blades, tape, clips, fixings, connectors, sealants, batteries, PPE items
• Work-related licences, training and refresher courses	Electrical licence, CPR/LVR, safety, confined space, heights, test & tag
• Work-related software and digital tools	Estimating apps, testing logs, job scheduling (apportion if mixed-use)
• Travel between job sites, suppliers and depots	Not normal home-to-base commute
• Phone and data used for job scheduling, quoting, and client communication	Must apportion private use
• Union, association or industry membership fees	If directly related to trade
• Storage, transportation or trailers used for work tools/materials	Non-reimbursed expenses only

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Expenses Generally Not Allowable

Expense	Reason
• Standard work clothing (e.g. jeans, shirts, hoodies, caps)	Private clothing
• Travel between home and regular yard, depot or office	Private commute
• Tools and materials used for personal or home projects	Must apportion
• Meals, snacks, drinks, coffee or hydration items	Private
• Training for future or non-related qualifications	No direct income nexus
• Full claim of shared tools, equipment or software	Must apportion
• Home-office occupancy costs (rent, mortgage, rates)	High audit risk

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Audit Risks and ATO Watch-Points

- Claiming everyday clothing instead of PPE

- Mixed-use tools are used for private cash jobs or home renovations
- No receipts for consumables purchased frequently
- Travel claims that incorrectly include commuting legs
- Claiming employer-supplied or reimbursed tool costs
- High tool deductions without depreciation or usage evidence

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Required Evidence and Substantiation

1. Receipts or itemised invoices

2. Safety or PPE requirement documentation

3. Work diary, travel log or digital location records

4. Depreciation schedule for assets over $300

5. Percentage usage notes for equipment and software

6. Job sheet evidence for consumable use

Examples of Correct Claim Treatment

Scenario	Treatment
1. Purchase of insulated gloves and arc-rated clothing required onsite	Deductible
2. Travel from Depot A to Job Site B, then to Supplier C	Deductible
3. Multimeter used 80% for work and 20% home projects	Claim 80% decline in value
4. Buying jeans and hoodies for daily work wear	Not deductible
5. Consumables used directly on paid installation jobs	Deductible