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Name

Nurses

Category

Overview

Nurses provide clinical assessment, treatment, medication administration and patient support across hospitals, aged care, GP clinics, community health, mental health and private practice. Their deductible expenses relate to compulsory uniforms, protective equipment, clinical tools, training, travel between work locations and ongoing professional development required to maintain registration.

Implementation and Cost

Typical Deductible Expenses

Expense	Key Rules / Notes
• Compulsory uniforms & protective clothing	Scrubs, employer-branded uniforms, non-slip shoes, stockings, protective footwear. Laundry allowable.
• PPE paid personally	Masks, gloves, goggles, face shields, and sanitiser, if not supplied by the employer.
• Professional registration & membership	AHPRA, nursing associations, and professional bodies.
• CPD, courses & training	Medication safety, infection control, wound care, mandatory updates, and clinical skill training. Must relate to the current nursing role.
• Clinical tools & equipment	Stethoscopes, BP cuffs, thermometers, pulse oximeters, pen lights. Items >$300 depreciated.
• Work-related software & digital tools	Nursing apps, medication calculators, rostering systems, and clinical reference tools. Apportion private use.
• Laptop, tablet, phone for work use	Used for reports, CPD, policies, and rostering. Must apportion private use.
• Travel between hospitals, aged care, clinics or home visits	Deductible. Travel from home → regular workplace is private.
• Motor vehicle expenses	Claimable if travelling between facilities or visiting patients. Logbook or cents-per-km method.
• Home office running expenses	Only when performing paperwork, online training or reporting duties from home. No occupancy expenses.
• Insurance (if required personally)	Professional indemnity where personally paid (not employer paid).
• Work-related reference materials	Clinical guidelines, nursing manuals, and medication guides.

Common Non-Deductible Expenses

Expense	Reason
• Everyday clothing (cardigans, jackets, pants, shoes)	Considered private
• General beauty, grooming or skincare	Private
• Meals, snacks, and coffee during shifts	Private living expenses
• Travel between home and the regular workplace	Private commute

Expense	Reason
• Courses leading to a new career (e.g., NP studies if not linked to current duties)	No direct nexus
• Full cost of phone, laptop or data	Must apportion private use
• Gym or wellbeing expenses	Private unless role-required (rare)
• Home-office occupancy (rent, mortgage, rates)	High audit risk
• Items paid or reimbursed by the employer	Cannot be claimed

ATO Risk & Audit Flags

- Claiming non-compulsory clothing as uniform
- Claiming PPE that the employer already provides
- Claiming home-to-work travel
- Overclaiming phone or internet without a work-use calculation
- CPD or study related to future roles rather than current duties
- No logbook or evidence for multi-site travel
- Claiming 100% of the equipment or devices

Required Evidence & Substantiation

1. Receipts for uniforms, equipment, tools, and reference materials

2. Laundry diary or reasonable calculation for uniform cleaning

3. Work-use percentage calculations for phone/tablet/laptop

4. Kilometre logbook or record for work travel between facilities

5. CPD registration, invoices, and evidence linking to the current nursing role

6. Notes or employer documentation showing compulsory clothing/PPE requirements

7. Travel diary for multi-site shifts or training days

Practical Examples

Scenario	Treatment
1. Scrubs and non-slip shoes are compulsory for the hospital role	Deductible
2. Stethoscope purchased for clinical duties	Deductible
3. Travel: Hospital → Clinic → Aged Care facility	Deductible
4. Coffee purchased during double shift	Not deductible
5. Laptop used 50% for CPD and clinical reporting	Claim 50% decline in value
6. Travel from home → hospital for regular shift	Not deductible