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Name

Teachers & tutors

Category

Overview

Teachers and tutors deliver education, lesson planning, student supervision, assessment preparation and instructional support across schools, TAFEs, universities, training organisations, and private tutoring settings. Work involves curriculum compliance, professional development, resource preparation and student communication.

Implementation and Cost

Typical Deductible Expenses

Expense	Key Rules / Notes
Teaching resources & materials	Books, worksheets, apps, and subject-specific tools are used directly for students.
Laptop, tablet, phone & tech devices	Must apportion work use; heavily used for lesson planning, reporting, and communication.
Stationery, classroom supplies & educational aids	Deductible if personally purchased and required for classes.
Professional development & training	Courses, seminars, curriculum updates, and subject mastery.
Union, accreditation & registration fees	e.g., TRBWA, education associations.
Work-related reference materials	Subject texts, teaching guides, compliance updates.
Home office running expenses	When preparing lessons, reports or marking from home. No occupancy costs.
Travel between schools, campuses or tutoring locations	Deductible. Home → regular workplace is not deductible.
Online teaching software, subscriptions & apps	Must relate directly to teaching activities or administration.
Blue card/WWCC/Working With Children Check (if personally paid)	Deductible if required for employment.

Common Non-Deductible Expenses

Expense	Reason
Everyday clothing, non-branded workwear	Considered private.
General gifts or rewards for students	Private in most cases.
Home → regular school commute	Private travel.
Food, snacks, water, coffee	Living expenses.
Courses for future career paths (e.g., leadership degrees, new industries)	Insufficient link to current duties.
Personal tutoring undertaken for private interest	Not deductible unless directly tied to the current teaching role.
Home-office occupancy expenses	High audit risk.
Full cost of devices or internet	Must apportion.

ATO Risk & Audit Flags

- Claiming general clothing as "workwear"
- Over-claiming for classroom supplies provided by the employer
- Home-to-school travel incorrectly claimed as work-related
- Lack of work-use percentage calculations for laptops/phones
- Courses or postgraduate study not linked to current role
- Overstated work-from-home hours without logs

Evidence & Record Checklist

1. Receipts/invoices for resources, tech and subscriptions
2. Lesson-planning or reporting logs (for WFH claims)
3. Phone/internet usage percentage sample
4. Travel diary for multi-campus or tutoring travel
5. PD/course registration + proof of relevance
6. Depreciation schedule for equipment > $300

Practical Examples

Scenario	Treatment
1. Teacher buys maths manipulatives for classroom use	Deductible
2. Tutor travels from school → private tutoring centre → home	First leg deductible; home leg not
3. Laptop used 70% for lesson planning and reporting	Claim 70% decline in value
4. Purchasing coffee vouchers for students	Not deductible
5. PD course on updated curriculum requirements	Deductible