



[Individuals and families](#) > ... > [Clothing laundry and dry-cleaning expenses](#)

Clothing, laundry and dry-cleaning expenses

Deductions when you buy, repair or launder occupation-specific or protective clothing, or distinctive uniforms.

Last updated 14 December 2023

On this page

[When you can't claim a deduction](#)

[Occupation-specific clothing](#)

[Protective clothing](#)

[Compulsory work uniform](#)

[Non-compulsory work uniform](#)

[Laundry, dry-cleaning and repair](#)

[Keeping records for clothing, laundry and dry-cleaning](#)

For a summary of this content in poster format, see [Clothing and laundry \(PDF, 845KB\)](#) (https://www.ato.gov.au/api/public/content/3e802a31-0336-4932-87eb-1dc239fe2e5d_TaxTimeToolkit_Clothingandlaundry_pdf).

When you can't claim a deduction

You can't claim a deduction for buying, hiring, repairing or cleaning conventional clothing you buy for work, even if your employer says the clothing is compulsory or you only wear it at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, black trousers worn by waiters, business attire worn by office workers, or jeans or drill shirts worn by tradespeople.

You also can't claim a deduction if your employer:

- buys, repairs, replaces or cleans your work clothing
- reimburses you for expenses you incur for work clothing.

Occupation-specific clothing

You can claim your costs to buy or clean occupation-specific clothing that distinctly identifies you as a person associated with a particular occupation, such as:

- a chef's chequered pants
- a judge's robe.

You can't claim for clothes you wear for work that are not specific to your occupation, may be worn in multiple professions or are everyday clothes. For example, you can't claim for:

- a bartender's black trousers and white shirt
- a business suit
- a swimming instructor's swimwear.

Example: occupation-specific clothing

Joe is a chef with 2 jobs. When working at a restaurant he wears the traditional chef's uniform of chequered pants, white jacket and chef's toque. He also works on a food truck, but just wears jeans and a t-shirt at that job.

Joe can claim his traditional chef's uniform, but not his food truck clothing. The chef's clothing is relevant to his profession, but the jeans and t-shirt are conventional clothes.

For more information about clothing you can claim, check our [Occupation and industry specific guides \(/individuals-and-families/income-deductions-offsets-and-records/deductions-you-can-claim/occupation-and-industry-specific-guides\)](/individuals-and-families/income-deductions-offsets-and-records/deductions-you-can-claim/occupation-and-industry-specific-guides).

Protective clothing

You can claim a deduction for clothing and footwear you wear to protect you from the real and likely risk of illness or injury from your work activities or your work environment.

There has to be a link between your work-related activities, the risk presented by your work environment and the form and function of the clothing to mitigate that risk.

To be considered protective, the items must have both:

- protective features or functions
- a sufficient degree of protection against the risk of illness and injury you are exposed to in carrying out your work.

Protective clothing includes:

- fire-resistant clothing
- sun-protection clothing with a UPF sun protection rating
- safety-coloured vests
- non-slip nurse's shoes
- protective boots, such as steel-capped boots or rubber boots for concreters
- gloves and heavy-duty shirts and trousers
- occupational heavy duty wet-weather gear
- boiler suits, overalls, smocks or aprons you wear to avoid damaging or soiling your ordinary clothes during your work activities.

You can't claim a deduction for conventional clothes that don't have features for protection against the risks of illness or injury at your work. For example, you can't claim for jeans, drill shirts, shorts, trousers, socks or everyday enclosed shoes.

Clothing that provides a sufficient degree of protection against the risk of illness or injury includes, but is not limited to, clothing that:

- is made to cope with more rigorous conditions, where conventional clothing would be inadequate
- is designed to protect you – for example heavy duty shirts and trousers, distinct from ordinary cotton drill trousers, shorts and short sleeve shirts that may be considered as work wear but do not adequately protect the wearer from the risk of injury or illness

- has a density of weave which gives a UV rating sufficient to protect you from the sun where your job requires you to work outdoors.

Example: conventional clothing

Bob works on a building site. He wears jeans with T-shirts or long sleeve shirts at work. Bob wears these clothes to work as they are comfortable. Although they are not very durable, they do provide Bob some protection from skin abrasions when handling tools and building materials at the building site.

The jeans and shirts are conventional clothing, so Bob can't claim a deduction for the cost of these items. This is the case even if Bob only wears the items at work.

The cost of the clothing is a private expense because it only provides limited protection from injury and the items are worn mainly for Bob's comfort.

Example: protective clothing

Bert works on a building site and wears heavy denim abrasion-resistant trousers and steel capped boots when working. As the trousers and boots protect Bert from the risk of injury while he is working, he can claim a deduction for the cost of these items.

The expense is not private in nature and there is the necessary connection between the expense and Bert's income-earning activities.

Compulsory work uniform

You can claim the costs you incur to buy and clean a compulsory uniform you wear at work.

A compulsory uniform is a set of clothing that identifies you as an employee of an organisation. Your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy.

A compulsory uniform must either:

- be distinctive to your particular organisation, so that a casual observer can clearly identify you as working for a particular employer
- identify the products or services provided by your employer.

In limited circumstances, you can claim a deduction for shoes, socks and stockings if:

- they are an essential part of a distinctive compulsory uniform
- the characteristics (colour, style and type) are an integral and distinctive part of your uniform that your employer specifies in the uniform policy.

You can claim for a single item of clothing, such as a jumper, if it's distinctive and compulsory for you to wear it at work. Clothing is unique and distinctive if it:

- has been designed and made only for the employer
- has the employer's logo permanently attached and is not available to the public.

Conventional or everyday clothing is not a compulsory uniform, even if your employer requires you to wear it, or you pin a name badge to it.

Example: conventional clothes worn with a uniform

Rick works at a supermarket. His employer's uniform policy requires him to buy and wear a shirt with the supermarket's logo embroidered on it. If he shows up to work not wearing this shirt he is sent home and issued with a warning.

The uniform policy also includes a requirement to wear black pants and closed black shoes, but doesn't stipulate any other qualities of those items.

Rick can claim a deduction for the cost of the shirts as they are a compulsory uniform, but he can't claim the cost of the pants or shoes.

Even though his employer requires him to wear a specific colour, they are not distinctive enough to make them part of his uniform and are still conventional clothes.

Non-compulsory work uniform

You can't claim for non-compulsory work uniforms unless your employer has registered the design. This means the uniform is on the [Register of Approved Occupational](#)

Clothing (<https://business.gov.au/grants-and-programs/register-of-approved-occupational-clothing>) and you wear the uniform at work.

Shoes, stockings and underwear can never form part of a non-compulsory work uniform. Single items of clothing, such as a shirt, also can't form part of a non-compulsory uniform unless they are a full body item such as a dress or overalls.

Example: registered non-compulsory uniform

Lena works in administration for a bus company. The administration staff usually wear a suit in the company colour with the company logo.

It's not compulsory for Lena to wear the suit, however her employer encourages staff members to wear it. Lena's employer has registered the suit as a non-compulsory uniform on the Register of Approved Occupational Clothing.

Lena can claim a deduction for the cost of buying the suit. This is because it is on the Register of Approved Occupational Clothing.

Laundry, dry-cleaning and repair

You can claim the costs you incur to launder, dry-clean or repair clothing you wear at work, even if the clothing is supplied by your employer, if the clothing is:

- occupation-specific and not conventional (#Occupationspecificclothing)
- protective (#Protectiveclothing)
- a compulsory uniform (#Compulsoryworkuniform)
- a registered non-compulsory uniform (#Noncompulsoryworkuniform).

Laundry expenses

You can claim the costs you incur to wash (launder), dry and iron work clothing from one of the categories above.

This includes laundromat expenses.

You can't claim a deduction if your employer launders your clothing or reimburses you.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains work clothing from one of the categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

If you receive an allowance from your employer for laundry expenses:

- you can only claim a deduction for the amount you actually spent, not simply the amount of your allowance
- the allowance is assessable income that you must include on your tax return.

Dry-cleaning and repair expenses

You can claim a deduction for the actual costs you incur to dry-clean and repair work clothing from one of the categories above.

Keeping records for clothing, laundry and dry-cleaning

You need to keep receipts to claim a deduction for buying, dry-cleaning or repairing work-related clothing.

Your records need to show:

- the name or business name of the supplier
- the amount you spent
- the nature of the items you paid for
- the date you made the payment
- the date the receipt or other document was produced.

If you don't (or can't) get a receipt, you can provide other forms of evidence for your expenses. This evidence needs to show all of the information described above. Other forms of evidence might include:

- bank statements
- invoices
- purchase orders.

If your total claim for work-related expenses (including laundry expenses but excluding car, travel and overtime meal allowance expenses) is less than \$300, you can claim the amount without providing receipts. However, you need to be able to show how you have come up with the total of your claim.

If you claim a deduction for laundering (washing and drying), you must keep details of how you work out your claim.

If your laundry expenses (washing, drying and ironing but **not** dry-cleaning expenses) are \$150 or less, you can claim the amount you incur on laundry without providing written evidence of your laundry expenses. This is the case even if your total claim for work-related expenses is more than \$300 including your laundry expenses. However, if your total claim for work-related expenses is more than \$300, you must have written evidence for your other work-related expenses.

You must have written evidence, such as diary entries and receipts, for your laundry expenses if both:

- your total claim for work-related expenses is more than \$300
- your total claim for laundry expenses is more than \$150.

You need to be able to show how you came up with the total of your laundry expense claim. This isn't an automatic deduction.

If you choose a different basis to work out your claim, we may ask you to explain that basis.

Example: laundry expenses

Jelani receives a uniform from her employer. She washes, dries and irons her uniforms in a separate load of washing twice a week. Jelani works 48 weeks during the year. Her claim of \$96 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × Number of weeks = Total number of claimable laundry loads

$$2 \times 48 = 96$$

Total number of claimable laundry loads × Reasonable cost per load = Total claim amount

$$96 \times \$1 = \$96$$

Jelani also claims \$250 in union fees for her job, but no other work-related expenses. As her total claim for laundry expenses is under \$150 ($96 \times \$1 = \96)

she does not have to provide written evidence of her laundry expenses.

However, as her total claim for work-related expenses is over \$300 (\$96 + \$250 = \$346), Jelani will have to keep written records of her other work expenses (that is, her union fees).

Although Jelani is not required to substantiate her claim for laundry, if asked, she will still need to explain how she calculated her claim.

You can use the [myDeductions \(/online-services/online-services-for-individuals-and-sole-traders/ato-app/mydeductions\)](#) tool in the ATO app to record your expenses, or upload a photo of receipts or invoices.

For more information about the format for keeping records and how long to keep them, see [Records you need to keep \(/individuals-and-families/income-deductions-offsets-and-records/records-you-need-to-keep\)](#).

QC 72154

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your

services or products).