



[Home](#) / [Individuals](#) / [Income and deductions](#) / [Deductions you can claim](#) / Clothing, laundry and dry-cleaning expenses

Clothing, laundry and dry-cleaning expenses

You can claim a deduction for the cost of buying and cleaning occupation-specific clothing, protective clothing and unique, distinctive uniforms.

To make a deduction you may need to have written evidence that you purchased the clothing and diary records or written evidence of your cleaning costs.

If you received an allowance from your employer for clothing, uniforms, laundry or dry-cleaning, make sure you show the amount of the allowance on your tax return.

Follow the links below for more information about:

- [Occupation-specific clothing](#)
- [Protective clothing](#)
- [Work uniforms](#)
- [Cleaning of work clothing](#)

Occupation-specific clothing

You can claim for clothing that is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation - such as the checked pants a chef wears.

You can't claim the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such as a bartender's black trousers and white shirt, or a suit.

See also:

- [Deductions for specific industries and occupations \(/occupations\)](#)

Protective clothing

You can claim for clothing and footwear that you wear to protect yourself from the risk of illness or injury posed by your income-earning activities or the environment in which you are required to carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk.

Protective clothing includes:

- fire-resistant and sun-protection clothing
- safety-coloured vests
- non-slip nurse's shoes
- rubber boots for concreters
- steel-capped boots, gloves, overalls, and heavy-duty shirts and trousers
- overalls, smocks and aprons you wear to avoid damage or soiling to your ordinary clothes during your income-earning activities.

Ordinary clothes (such as jeans, drill shirts, shorts, trousers, socks, closed shoes) are not regarded as protective clothing if they lack protective qualities designed for the risks of your work.

You can't claim the cost of purchasing or cleaning ordinary clothes you wear for work that may also protect you. For example, you can't claim for normal, closed shoes, even though you wear them to protect your feet.

Work uniforms

You can claim for a uniform, either compulsory or non-compulsory, that is unique and distinctive to the organisation you work for.

Clothing is unique if it has been designed and made only for the employer. Clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the public.

You can't claim the cost of purchasing or cleaning a plain uniform.

Compulsory work uniform

This is a set of clothing that identifies you as an employee of an organisation with a strictly enforced policy that makes it compulsory for you to wear the uniform while you're at work.

You may be able to claim a deduction for shoes, socks and stockings where they are an essential part of a distinctive compulsory uniform and where their characteristics (colour, style and type) are specified in your employer's uniform policy.

You may be able to claim for a single item of distinctive clothing, such as a jumper, if it's compulsory for you to wear it at work.

Non-compulsory work uniform

You can't claim expenses incurred for non-compulsory work uniforms unless your employer has registered the design with AusIndustry.

Shoes, socks and stockings can never form part of a non-compulsory work uniform, and neither can a single item such as a jumper.

See also:

- [Approved Occupational Clothing Guidelines \(http://www.business.gov.au/grants-and-assistance/manufacturing/tcf-corporatewear/Pages/Guidelines.aspx\)](http://www.business.gov.au/grants-and-assistance/manufacturing/tcf-corporatewear/Pages/Guidelines.aspx)

Cleaning of work clothing

You can claim the costs of washing, drying and ironing eligible work clothes, or having them dry-cleaned.

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

- the amount of your claim is greater than \$150, and
- your total claim for work-related expenses exceeds \$300 - not including car, meal allowance, award transport payments allowance and travel allowance expenses.

If you don't need to provide written evidence for your laundry expenses, you may use a reasonable basis to work out your claim. For washing, drying and ironing you do yourself, we consider that a reasonable basis for working out your laundry claim is:

- \$1 per load - this includes washing, drying and ironing - if the load is made up only of work-related clothing, and
- 50 cents per load if other laundry items are included.

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

Dry-cleaning expenses

You can claim the cost of dry-cleaning work-related clothing. If your total claim for work-related expenses exceeds \$300 - not including car, meal allowance, award transport payments allowance and travel allowance expenses - you must have written evidence to substantiate your claim.

See also:

- [myDeductions \(/general/online-services/in-detail/mydeductions/mydeductions/\)](#) - record keeping tool in the ATO app

Last modified: 20 May 2016

QC 31907

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