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Other deductions

As a rule of thumb, if you need to spend money to earn income, you can usually claim it – either as an immediate deduction or over time.

To be a legitimate expense claim, you have to be able to show:

- you need to incur the expense to earn the income
- the expense is not private or domestic in nature
- the expense is not an outgoing of capital or of a capital nature related to a capital asset.

See also:

- [Books, periodicals and digital information \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/books,-periodicals-and-digital-information\)](#)
- [Cost of managing tax affairs \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/cost-of-managing-tax-affairs\)](#)
- [Election expenses \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/election-expenses\)](#)
- [Income protection insurance \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/income-protection-insurance\)](#)
- [Interest charged by the ATO \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/interest-charged-by-the-ato\)](#)
- [Claiming mobile phone, internet and home phone expense \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/claiming-mobile-phone,-internet-and-home-phone-expenses\)](#)
- [Glasses and contact lenses \(/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-deductions/Glasses-and-contact-lenses/\)](#)
- [Deductions for specific industries and occupations \(/occupations\)](#)
- [Overtime meals \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/overtime-meals\)](#)
- [Personal super contributions \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/personal-super-contributions\)](#)
- [Project pool deductions \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/project-pool-deductions\)](#)
- [Seminars, conferences and education workshops \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/seminars,-conferences-and-education-workshops\)](#)
- [Undeducted purchase price of a foreign pension or annuity \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/undeducted-purchase-price-of-a-foreign-pension-or-annuity\)](#)
- [Union fees and subscriptions to associations \(/individuals/income-and-deductions/deductions-you-can-claim/other-deductions/union-fees,-subscriptions-to-associations-and-bargaining-agents-fees/\)](#)