

Checklist of deductions by occupation

<p style="text-align: center;">Teachers</p> <p style="text-align: center;">employee teacher, tutor, early childhood, primary, secondary, special education, technical and further education (TAFE) or relief teacher</p> <p style="text-align: center;">TR 95/14</p>	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> Laboratory coats and art smocks that protect from injury at work or protects everyday clothing from damage 	✓	
<ul style="list-style-type: none"> Ordinary conventional clothing 		x
<ul style="list-style-type: none"> Stopwatches and repairs and batteries, e.g., for physical education teachers 	✓	
<ul style="list-style-type: none"> Costs of purchasing and repairing ordinary wrist watches, including waterproof watches 		x
<ul style="list-style-type: none"> Excursions, school trips and camps if these trips have an educational benefit and are related to the curriculum or extracurricular activities of the school 	✓	
<ul style="list-style-type: none"> Cost of attending staff dinners or other social functions 		x
<ul style="list-style-type: none"> Teaching aids used for work purposes 	✓	
<ul style="list-style-type: none"> Tools and stationery etc. used for private purposes 		x
<ul style="list-style-type: none"> Bachelor of Education degree expenses 	✓	
<ul style="list-style-type: none"> Education expenses that do not relate to a teaching position 		x