



TRAINEES AND APPRENTICES TAX (CHECKLIST:

Use this handy checklist for trainees and apprentices to help you collect all the receipts, tax invoices and supporting documents you need to do your tax return.

Income

- ☐ PAYG summaries used to be sent to you directly from your employer(s). Since the switch to single touch payroll (STP), the newly named record of employee income is now provided directly to the ATO. If you use a tax agent, there is no need to go to myGov to get your Income Statement. The information is collected directly from the ATO by agent.
- ☐ Pensions or government payments/ allowances. This includes Jobseeker and Jobkeeper
- ☐ Interest earned for the relevant year from your banks, building societies etc.
- ☐ Dividend statements
- ☐ Details of rental property income
- ☐ Details of any business income
- ☐ Details of any other income earned

Work expenses for trainees and apprentices

- ☐ Purchase and laundering costs of compulsory uniforms (job-specific items or clothing with company logo)
- ☐ Protective items (overalls, ear protectors, goggles, sun protection, gloves, steel cap boots etc.)
- ☐ Itemised purchase costs of tools and equipment UPTO \$300 (technical equipment, hand tools, work bags etc.)
- ☐ Purchase costs of equipment, used for your job, costing MORE than \$300 (laptops etc.)
- ☐ Repair/ maintenance costs of work-related tools and equipment
- ☐ Interest on loans taken out to purchase work-related equipment
- ☐ Training expenses (example: employer software training)
- ☐ Association and union fees
- ☐ Memberships, journals and subscriptions (e.g. Circuit Magazine for an electrical apprentice)
- ☐ Travel expenses (training, field work, site visits etc.)



TAX TIP

Our friends over at etax have a series of useful blogs to help you further. Check them out [here](#).

General work expenses

- ☐ Personal car expenses (estimation of kilometres if no logbook kept, otherwise logbook and all expense items)
- ☐ Travel expenses (flights, taxis, train and bus fares for training courses, trade fairs etc.)
- ☐ Accommodation costs while working away from home
- ☐ Phone costs (for work usage)
- ☐ Work percentage of computer/ laptop expenses (lease or purchase)
- ☐ Work percentage of internet costs
- ☐ Home-office running expenses
- ☐ Work-related self-education expenses

Other expenses and records

- ☐ Last year's tax return fee
- ☐ Income protection insurance premiums (paid outside of Superannuation)
- ☐ Rental property expenses (e.g. rates, body corp fees, agent fees, interest on loan, repairs and maintenance, water rates, depreciation schedule)
- ☐ Investment expenses (e.g. bank fees, financial advisors' fees, investment borrowings etc.)
- ☐ Records of sales and purchase of any shares, business or property
- ☐ Private health insurance details
- ☐ Spouse or partner details
- ☐ Children's details including D.O.B. and evidence of any Centrelink benefits
- ☐ Details of any government debts (Child support, Centrelink etc.)
- ☐ Charity donations



Thank you to our friends at [Etax.com.au](https://etax.com.au) for sharing their tax savvy skills with us for the content of this PDF

Get in touch

Please call **1300 363 831** and ask to speak to one of our Apprentice Advisors or email us at mentorsupport@apprenticeshipsupport.com.au



1300 363 831

apprenticeshipsupport.com.au