

If you're an employee truck driver here's what you need to know about claiming travel expenses



Meal expenses for the 2017–18 year

To claim a deduction for meals, you must:

- ✓ have been required to sleep away from home overnight, or for a long or night rest break, for work, and
- ✓ include the travel allowance you receive from your employer as income in your tax return, and
- ✓ claim only the amounts you have actually spent on meals, and for which you were not reimbursed, and
- ✓ have a record.

You don't need a receipt for every meal expense if:

- ✓ you are an employee, and
- ✓ you were paid a travel allowance, and
- ✓ you claim less than the amount the ATO has published as the 'reasonable amount' for each meal (see below).

Although you are not required to keep a receipt for every meal expense, the ATO might still ask you to show that you were travelling, ask you to explain the basis for your claim and require you to show that you spent this amount.

Receipts and other written evidence can be maintained in either paper or electronic form. Record keeping devices such as the ATO app's *myDeductions* tool can help you keep records.

The reasonable amounts for meals

The ATO has set out the following reasonable amounts for meals (breakfast, lunch and dinner) for truck drivers for the 2017-18 income year:

Breakfast: \$24.25	Lunch: \$27.65	Dinner: \$47.70
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- > *The amount for each meal is separate and cannot be combined into a single daily amount or moved from one meal to another.*
- > *The ATO accepts that you may eat your meals at unconventional times, but you can't claim a deduction for more than one meal of each type in a 24 hour period, for example, you can't claim for two dinners in a row.*

How to treat travel allowances

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. This table sets out what you should know under these two scenarios.

<p>If your travel allowance <i>is</i> shown on your payment summary (if you are unsure or have any questions, please speak with your employer)</p>	<ul style="list-style-type: none"> > Include the travel allowance as income in your tax return. > Claim a deduction for the amount you actually spent. For record keeping requirements see over page.
<p>If your travel allowance is <i>not</i> shown on your payment summary (if you are unsure or have any questions, please speak with your employer) and meets each of these criteria:</p> <ul style="list-style-type: none"> > is bona fide (closely represents what you would spend when travelling), and > is less than the reasonable amount (see above), and > you spent all of it 	<p>EITHER</p> <ul style="list-style-type: none"> > Don't claim any deductions for your meals. Don't include the travel allowance as income in your tax return. <p>OR</p> <ul style="list-style-type: none"> > You can choose to claim a deduction for the amount you actually spent, but if you do, you need to include the amount of the travel allowance as income in your tax return. For record keeping requirements see over page.

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Records you need to keep if you claim a deduction for meals when travelling

Basis of claim	Records you need
<p>Meals – up to the reasonable amount per meal</p>	<ul style="list-style-type: none"> > Payment summary or payslips <ul style="list-style-type: none"> – to show the travel allowances you received > Work diary, or other fatigue documentation <ul style="list-style-type: none"> – record the days you travelled for work, including start and finish times, where you travelled to, and when you stopped for meals. > Written evidence to show that you were the one that spent the money <ul style="list-style-type: none"> – you don't need a receipt, but you need written evidence, such as bank statements to show you spent the money. If you travel the same route regularly and have a regular pattern of expenditure, the ATO accepts written evidence for a three month representative period. <p><i>Example:</i></p> <p><i>Dave is an employee truck driver who always travels from Tamworth to Cairns and back again. He keeps receipts and bank statements for three months to show that he usually spent \$20 on breakfast (usually stopping at truck stop A), \$25 for lunch (usually stopping at Truck stop B), and \$45 for dinner (usually stopping at Truck stop C). As all of his expenses for each meal are below the reasonable amount, Dave does not need as many records. When he completes his tax return he uses his work diary to work out that he had 200 breakfasts, 210 lunches and 150 dinners when travelling for work. He uses the evidence he has for the three months to calculate his claim for \$16,000 for meals. He includes the \$40 per day allowance that he received when travelling as assessable income.</i></p> <p>Note:</p> <p>If you have been basing your claims on the published previous daily amount of \$55.30 a day, you will need to keep records for a one month period. You will not be disadvantaged for continuing to use this method. You can opt to switch from the previous daily amount to the meal-by-meal basis, but you cannot switch from the meal-by-meal basis to the previous daily amount.</p>
<p>Meals – more than the reasonable amount</p>	<ul style="list-style-type: none"> > Payment summary or payslips <ul style="list-style-type: none"> – to show the travel allowances you received > Work diary, or other fatigue documentation <ul style="list-style-type: none"> – this can be used to verify times and dates where you were required to sleep away from home overnight or for a long or night rest break. > All receipts or invoices for every meal <ul style="list-style-type: none"> – showing the name of the supplier, the amount you spent, the nature of the good or service, the day you spent the money, and the date the receipt or other written evidence was made. > You might also be required to have other written evidence, such as bank statements, to prove you were the one that spent the money. <p><i>Example:</i></p> <p><i>Lea is an employee truck driver who always travels from Geraldton to Port Hedland and back again. Lea spends more than the reasonable amounts for breakfast, lunch and dinner so she is required to keep all of her receipts or invoices for every meal (and not just the amount over the reasonable amount). When she completes her tax return she uses her work diary and receipts to calculate her claim for meals which is the amount she actually spent and has a record for. She can't use an ATM withdrawal or bank statement as they don't have the details required, but these can assist if she is asked to show that she was the one that spent the money. She includes the \$40 per day allowance that she received when travelling as assessable income</i></p>