



## Claiming SCOA Membership fees as a Tax Deduction

### Eligibility

The Australian Tax Office's *Class Ruling 2003/76* sets out the conditions for when a SCOA membership fee can be claimed as a deduction. You are able to claim fees in full in the following circumstances:

- where you have single (ordinary) membership;
- where you have a contributor's widow(er) membership.

If you have joint membership and your spouse/partner is not a Commonwealth or Territory superannuant or is not a Comcare client, then you can claim on the single (ordinary) membership fee. The balance of the joint membership fee is not deductible by the relevant member or his/her spouse/partner.

Where a joint membership is held and **both members** covered by that membership are joint recipients of Commonwealth/Territory superannuation pensions and/or Comcare payments, each can claim half the joint membership fee.

**Please note:** If you are not in receipt of a superannuation pension and/or a compensation payment from Comcare, you cannot claim SCOA membership fees. Deductibility of these fees will need to be determined having regard to your individual circumstances. Members in this situation should therefore seek advice from their taxation adviser or the Australian Taxation Office.

### How to Claim

When completing your 2009 tax return, SCOA members who satisfy the eligibility criteria outlined in *Class Ruling 2003/76* should claim their membership fees as follows:

- e-tax 2009, item D5 – Other work related expenses
- Tax Pack 2009, item D5 – Other work related expenses
- Short tax return form, item 27 – Other work related expenses

For 2009, e-tax users will need to include an occupation description where claims are made for work-related expenses, including SCOA membership fees.

If members have salary or wage income in addition to their pension or annuity, they will select an occupation when entering their salary or wage income.

Those members who did not have salary or wage income in addition to their pension will be prompted to select their occupation as 'retired' or 'pensioner' as they are not considered to be occupations from which a person earns a salary or wage. It is recommended that members using e-tax select 'public servant' as their occupation, and then select the description most appropriate to the level they attained whilst employed. Members in this situation will have a message displayed to them at lodgement advising that they have claimed work-related expenses but have not shown any salary or wage or allowances income. This message does not prevent lodgement, and members need not take any action other than continuing on and lodging their return.