

## **Unreimbursed Employee Expenses - What can be deducted?**

If you paid for expenses related to your job during the tax year, many of these expenses may be eligible to be deducted on your return.

For you to be able to deduct the expense, it must be a common, helpful, and appropriate expense for your field of work. An expense does not necessarily have to be "required" for it to be deductible. However, if your employer reimbursed you for the expense, it cannot be included in your deduction.

Deductible expenses generally fall into one of two categories: job-specific expenses and travel-related expenses.

### Examples of job-specific expenses to include are:

- \* Safety equipment, small tools, and supplies needed for your job.
- \* Uniforms required by your employer that are not suitable for ordinary wear.
- \* Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- \* Physical examinations required by your employer.
- \* Passport for a business trip.
- \* Job search expenses in your present occupation.
- \* Depreciation on a computer your employer requires you to use in your work.
- \* Dues to professional organizations and chambers of commerce.
- \* Licenses and regulatory fees.
- \* Subscriptions to professional journals.
- \* Occupational taxes.
- \* Union dues and expenses.
- \* Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- \* Certain work-related educational expenses. For details, see [Pub. 970](#).

For a complete list, please reference [IRS Publication 529](#).

### Examples of travel-related expenses you can include are:

- \* Cost of getting to and from your business destination (air, rail, bus, car, etc.).
- \* Meals and lodging while away from home
- \* Cleaning and laundry expenses
- \* Meals and entertainment, only if they are directly related to the active conduct of your trade or business. However, the expense only needs to be associated with the active conduct of your trade or business if it directly precedes or follows a substantial and bona fide business-related discussion.
- \* Vehicle expenses for the business use of your personal vehicle. For more information on this type of expense, click the following link: [Click Here for Publication 463](#).

If you did pay any qualifying unreimbursed employee job-specific expenses during the tax year, you can enter these under: **Federal Section >> Deductions > Itemized Deductions > Unreimbursed Employee Business Expense.**

If you did pay any qualifying unreimbursed employee travel-related expenses during the tax year, you can enter these under: **Federal Section >> Deductions > Itemized Deductions > Job Related Travel Expenses (Form 2106).**