# **DEDUCTIONS**



### **Police Officers**

#### Work related car expenses

- Travel costs transporting bulky equipment, even if travelling from home to normal place of employment (excludes papers, books, etc.)
- Travel between stations, courts, etc.
- Travel for courses
- Travel for undercover work.

## Uniforms/protective clothing/laundry expenses

- Protective, occupation specified, compulsory and registered non-compulsory uniforms and clothing
- Cleaning of uniforms
- Safety boots but not conventional shoes
- Plain clothes not deductible but conventional clothing for undercover work allowable.
- Physical training clothing which is distinctive to the Police Department treated as uniforms.
- Squads designing their own physical training clothing with the logo of squad can only claim if design of clothing entered on the Register of Approved Occupational Clothing.

#### **Self-education expenses**

- Out of pocket course costs
- Text books
- Stationery
- Internet

#### Other work related expenses

- Additional ammunition purchased for practice
- Depreciation on equipment and professional library
- Briefcase
- Lightweight bullet proof jackets or soft body armor
- Sunglasses equipped with additional safety features can be claimed as protective glasses by some sections of Police Force (e.g., motorcycle patrolmen)

- Police Association Fees
- Computers and software (subject to private appointment)
- Repairs to equipment
- Training courses and seminars
- First Aid Courses
- Gun cleaning materials
- Home office expenses
- Payment to informants in form of cash, goods or light meal, (no alcohol).
- Parking fees and tolls
- Pistol club membership (if club possesses firearms identical to those issued by Police Department)
- Reference books and journals
- Stationery and diaries
- Street directories and maps, GPS and Navman
- Telephone expenses
- Tools and equipment (e.g., tool kit by Police Department motor pool officer).
- Carry Bag or protective boxes for issued weapons
- Torch and batteries
- Diving watch for member of Diving Squad
- Overtime meal allowance (up to amount of allowance received)
- Sun Protection Items (e.g. sunglasses, hats, sunscreen)

#### **Donations**

 Police Legacy (regular deductions not on group certificate but on pay slips).

#### **More Information**

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This sheet has been produced for general reference only and specific personal advice should be sought before acting on its contents. Information provided here was correct at time of publication 07.01.2020