**Introduction**

Thank you for the invitation to submit comments for the 2017-18 Budget consultation.

As the elected member for Dignity Party, I am regularly contacted by disability support workers for advice and assistance. Disability support workers, also known as personal care attendants, enable independence to people with disabilities, supporting them to engage in work and the community. Disability support work has traditionally been undervalued and offers low-pay. Considering this, it is unacceptable that some support workers also effectively incur out-of-pocket costs in conducting their everyday work activities.

I am writing to advocate for increased tax deductions for disability support workers to assist with covering the costs of travel, vaccinations and police clearances. These small changes have the potential to assist disability support workers by ensuring they receive fair reimbursement for being available to do the work they do. My suggested changes would also be timely given the rollout of the National Disability Insurance Scheme (NDIS) across Australia. Currently, we have half the required support workers needed for full implementation of the NDIS by 2020 - there has been a substantial increase demand for support workers in the disability sector.

There are nuances of 21st century disability support work that mean it does not fit neatly into existing categories for tax deduction purposes. For instance, most support workers would not attend a “base” or office as work is dispatched, either via weekly roster or on a daily basis, electronically.

**Travel**

I understand that disability support workers are currently ineligible for a tax deduction for travel between clients, if they visit their own home in between shifts.

In order to provide in-home support, support workers need to travel to and from clients’ homes, sometimes for very short shifts and sometimes multiple times (to the same client) per day. It is not uncommon for support workers to experience short periods of time between clients where many workers would find it convenient to return to their own home. Understandably this can get quite costly where an individual may have to travel to multiple clients in one day.

I am concerned that some support workers who currently travel multiple times a day are ineligible for a tax deduction if they return home in between shifts. It seems fair that no deduction can be provided for travel to a support worker’s first shift of the day, and back home from their last shift of the day, however I believe it is reasonable that travel in between should be tax deductible.

I submit that support workers should be entitled to a deduction for their travel costs when they are travelling between their first and last clients including when they visit their own home in between shifts.

**Vaccinations**

I have concerns that the Australian Taxation Office does not currently allow for vaccination costs to be reimbursed for disability support workers or health care workers. This is particularly crucial for people working with clients who may not be able to be vaccinated, and or may be especially susceptible to illness, due to disability or health conditions.

Vaccinations are crucial to ensure that infectious diseases are not passed on and should be encouraged in both the disability and health sectors. I believe it would be of benefit to many support workers if their vaccination costs were made tax deductible. It is possible that removing this cost barrier could also act as further encouragement to ensure support workers keep their vaccinations up to date.

**Police Clearances**

Disability support workers and aged care workers are generally required to complete a federal police clearance and comprehensive screening process as a prerequisite for their employment. This is currently not covered as a tax deduction by the Australian Taxation Office.

I have concerns that the cost of undergoing necessary police clearances may prevent some individuals from considering employment in the disability sector. I believe it would be of benefit if support workers, where they incur this cost, could claim a deduction for this outgoing expense.

**Conclusion**

With the rollout of the National Disability Insurance Scheme underway, it is important that the government encourages new workers into the disability sector. Increased tax deductions for disability support workers will assist to breakdown financial barriers that may deter individuals from entering the sector, at a time when demand for workers is at an all-time high. These changes will also ensure that we continue to value the important role of support workers by acknowledging the additional costs they often experience.

Thank you for the opportunity to comment. I trust that the issues I have raised can be examined, and a suitable outcome achieved.

Hon Kelly Vincent MLC

16 January 2017

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