

Claiming self education expenses - success seminars

For Australia: From the ATO website (www.ato.gov.au)

General description

Success seminars are short, intense programs – often one or two day sessions and no longer than one week in duration. Participants act as an audience, rather than being actively involved in activities with the presenters. These programs are often presented by visiting presenters at large venues.

Material covered

Success seminars have strong motivational and empowering components, and are often based on a trade-marked process such as Neuro-Linguistic Programming (NLP). The topics covered vary between programs, but generally include new approaches to daily life (including but not restricted to income earning). Refocussing, finding the participants' goals and directions, and balancing their lives between home and work are generally important themes.

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Exception

The term 'success seminar' is used in advertising many different programs, including some programs that are directly related to income production. Examples might include a 'management success seminar' or a seminar on successful selling (provided it was attended by a salesperson). Where the material covered is exclusively or mainly concerned with income production, a deduction may be able to be claimed for part or all of the cost of attending the seminar.

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Claiming self-education expenses - personal/executive coaching

General description

Coaching generally consists of a series of regular discussions between the participant and a coach, either face to face or by telephone. The participants generally commit to a minimum period of coaching, say three months. The coaching package often consists of an initial appraisal, with weekly telephone discussions over the period. Personal or executive coaching is generally conducted one-on-one.

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Tax treatment - programs with a significant income-related component

A minority of available coaching programs have a strong income-related focus. They feature discussions on topics like:

- project management
- leadership
- leading change
- mentoring staff.

Programs of this type generally have a mixed essential character in that they also contain discussion on life directions and personal/work life balance. As there is a more than incidental income-earning character to coaching activities of this type, a deduction can be claimed for the portion of these coaching fees that relates to purely income-related skills.

The proportion of fees to be claimed could, for example, be worked out by establishing the proportion of the time that is spent discussing the purely income-related subjects and applying that proportion to the expenses of participation in the coaching program.

Example

Carol participates in a personal coaching program with a strong career-related focus. Carol estimates, based on diary records, that she spends 60% of the time in her coaching sessions discussing the income-related topics. Carol can claim a deduction for 60% of her coaching fees.

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