



Gaming attendant

- To claim a deduction for work-related expenses
- you must have spent the money yourself and weren't reimbursed
 - it must directly relate to earning your income
 - you must have a record to prove it.*

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income or that is private.

* You can use the **myDeductions** tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses



- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, from your morning café shift directly to your second job as a gaming attendant
 - to and from an alternate workplace for the same employer on the same day – for example, travelling directly between the gaming lounge you work in and head office for training.
 - ✗ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace, work outside normal business hours or work split shifts – for example, weekend or early morning shifts.
- If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction. If you use the logbook method, you need to keep a valid logbook to determine the percentage of work-related use of your car along with written evidence of your car expenses. If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and that those kilometres were work related.
- ✓ If you claim work-related car expenses using one of the above methods, **you can't claim** any further deductions in the same tax return for the same car, for example petrol, servicing and insurance costs.

Clothing and laundry expenses (including footwear)



With a few exceptions, clothing can't be deducted as a work-related expense.

- ✗ **You can't claim** the cost of buying, hiring, repairing or cleaning conventional clothing you bought to wear for work. 'Conventional clothing' is everyday clothing worn by people – for example, black pants, skirts, white collared shirts and plain black shoes.
- ✓ **You can claim** the cost of buying, hiring, repairing or cleaning clothing if it is considered:
 - a compulsory uniform – you must be explicitly required to wear it by a workplace agreement or policy, which is strictly and consistently enforced and is sufficiently distinctive to your organisation.
 - non-compulsory uniforms that are registered with AusIndustry (check with your employer if you're not sure).
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Grooming



- ✗ **You can't claim** the cost of hairdressing, cosmetics, hair and skin care product expenses even though you may be expected to be well-groomed at work. All grooming products are private expenses.

Meal and snack expenses



- ✗ **You can't claim** a deduction for the cost of food, drink or snacks you consume during your normal working hours, even if you receive a meal allowance. These are private expenses.
- ✓ If you receive an overtime meal allowance under an industrial law, award or agreement and it's included in your assessable income, **you can claim** the cost of the meal that you buy and eat when you work overtime.

Licences and Certificates

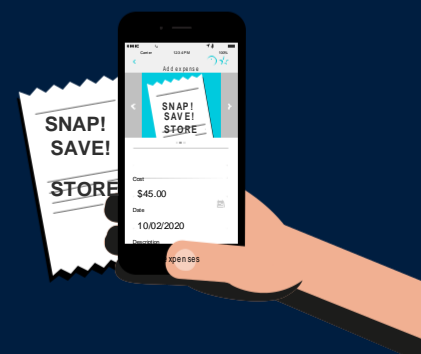


- ✗ **You can't claim** the initial cost of getting a special licence, condition on your licence or certificate in order to gain employment - for example, a gaming licence.
- ✓ **You can claim** the additional costs to renew a special licence, condition on your licence or certificate in order to perform your work duties. For example, if you need to have a gaming licence to get your job, **you can't claim** the initial cost of obtaining it, however **you can claim** the cost of renewing it during the period you are working.

Other expenses



- ✓ **You can claim** the work-related portion of other expenses that relate to your employment, including:
 - union and professional association fees.
- ✗ **You can't claim** private expenses, such as:
 - parking at your normal place of work, public transport, taxi or ride share expenses from home to work, even if you work split shifts or unusual hours
 - phone and internet usage where you only use your phone or device to communicate with your manager about your shifts or use the internet to check payslips or income statements
 - paid television and streaming services
 - watches
 - music subscriptions
 - childcare.
- ✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.



This is a general summary only.

For more information, go to www.diat.com.au or speak to a registered tax professional.

Australian Government
Australian Taxation Office