

Hospitality Worker,



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

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

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

Clothing and grooming expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job - eg chef's checked pants and chef's hat, or protective clothing like aprons that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work (eg black pants and a white shirt).
- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer expects you to be well groomed. All grooming products are private expenses.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day – eg travelling from your job as a waiter to a second job as a cleaner.
 - drive to and from an alternate workplace for the same employer on the same day – eg travelling from the restaurant you work at to a catering function.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg public holidays or night shifts. There are limited circumstances where you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work – eg a bain-marie needed for a catering function. The cost of these trips is deductible only if:
 - your employer requires you to transport the equipment for work
 - the equipment was essential to earning your income
 - there was no secure area to store the equipment at the work location, and
 - the equipment is bulky – at least 20kg or cumbersome to transport.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.

Tools and equipment expenses



- ✓ **You can claim** a deduction for the cost of the purchase of tools and equipment you are required to use for work, eg chef knives. You can't claim a deduction relating to any private use of the equipment or if the tools and equipment are supplied by your employer or another person.

If a tool or item of work equipment used for work:

- cost more than \$300 – you claim a deduction for the cost over a number of years (depreciation)
- cost \$300 or less – you can claim an immediate deduction for the whole cost.

- ✓ **You can claim** a deduction for the cost of repairing tools and equipment for work. If the tools or equipment were also used for private purposes, you cannot claim a deduction for that part of the repair cost.

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg barista course if you are working in a coffee shop.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg you can't claim the cost of study to enable you to move from being a food delivery driver to being a chef.

Other common deductible work-related expenses



Other expenses you can claim a deduction for include:

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 - the work-related portion of phone expenses if you have to make phone calls or send texts for work
 - union and professional association fees
 - technical or professional publications
 - renewing your special employee or gaming licence. You cannot claim a deduction for the cost of getting your initial licence.



This is a general summary only.
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