



Australian Government
Australian Taxation Office

SIRAGUSA 
ACCOUNTANTS & ADVISERS

If you're a gaming attendant it pays to learn what you can claim



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.

* 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'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.
- ✔ **You can claim** the cost of using a car you own when you drive:
 - directly between separate jobs on the same day – for example, from your morning café shift 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 two different casinos for the same employer.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

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 to buy, hire, repair or clean conventional clothing you wear for work, even if your employer requires you to wear it and you only wear these items of clothing at 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 to buy, hire, repair or clean clothing if it is:
 - a compulsory uniform – clothing you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation. For example, an embroidered shirt with your employer's logo that is compulsory for you to wear at work
 - 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 expenses



- ✘ **You can't claim** the cost of hairdressing, cosmetics or hair and skin care products 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** 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.

Other expenses



- ✔ **You can claim** the work-related portion of other expenses that relate to your employment, including:
 - union and professional association fees
 - renewal fees for licences, regulatory permits, certificates, or 'cards' that relate to your work (but you can't claim the cost of getting your initial licence to gain employment)
 - personal protective equipment you buy, such as gloves, face masks, sanitiser or anti-bacterial spray, if your job required close proximity with customers.
- ✘ **You can't claim** private expenses, such as:
 - parking at your normal place of work, or public transport, taxi or ride share expenses from home to work, even if you work split shifts or unusual hours
 - phone and internet use where you only use your phone 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 ato.gov.au/gaming or speak to a registered tax professional.

