



Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS



If you're a hospitality worker 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.

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 or white shirt.

✔ **You can claim** a deduction for the cost of buying, hiring, repairing or cleaning clothing if it is considered:

- protective – clothing that has protective features or functions which you wear to protect you from specific risks of injury or illness at work – for example, protective gloves or aprons
- 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

- occupation-specific – clothing that distinctively identifies you as a person associated with a particular occupation – for example, chef's checked pants and chef's hat
- 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.

Car expenses



✘ **You 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 – for example, public holidays or night 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, travelling from your first job as a waiter to your second job as a cleaner
- to and from an alternate workplace for the same employer on the same day – for example, travelling from the restaurant you work at to a catering function.

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

Self-education and study expenses

- ✔ **You can claim** self-education and study expenses if your course relates directly to your employment as a hospitality worker and it:
 - maintains or improves the skills and knowledge you need for your current duties – for example, a barista course if you are already working in a coffee shop
 - results in or is likely to result in an increase in income from your current employment.
- ✘ **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. For example, you can't claim the cost of study to enable you to move from being a food delivery driver to be a chef.
- ✘ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Tools and equipment expenses

- ✔ **You can claim** the cost of:
 - tools or equipment you use for work, such as chef knives
 - insurance for your tools and equipment
 - repairs to your tools and equipment.


If a tool or equipment costs:

- more than \$300 – you claim a deduction for the cost over a number of years (decline in value)
 - cost \$300 or less (and doesn't form part of a set that costs more than \$300) – you can claim an immediate deduction for the whole cost.
- ✘ **You can't claim** tools and equipment that are supplied by your employer or another person.

If you also use the tools and equipment for private purposes, you can only claim the work-related portion. You also need to apportion the cost of insurance and repairs between private and work-related use.

Other expenses

- ✔ **You can claim** the work-related portion of other expenses that relate to your employment, including:
 - union and professional association fees
 - renewing your responsible service of alcohol certificate or gaming. You can't claim a deduction for the cost of getting your initial licence
 - 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 music subscriptions, childcare, fines, flu shots and other vaccinations, even if you're required to have them for work.
- ✘ **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/hospitality or speak to a registered tax professional.

