

DEDUCTIONS YOU CAN CLAIM

HOSPITALITY WORKER

CAR EXPENSES

✓ **You can claim** the cost of using a car you own 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.

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

CLOTHING 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.

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.

TO CLAIM A DEDUCTION FOR WORK-RELATED EXPENSES

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 must have a record to prove it
- ✓ You must have spent the money yourself and weren't reimbursed
- ✓ It must be directly related to earning your income

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.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ **You can claim** the work-related portion of other expenses if it relates to your employment, including:

- phone and internet costs, with records showing your work-related usage
- expenses you incur working from home that are not incidental (for example, you can't claim the cost of checking your roster or payslip)

✗ **You can't claim** private expenses, such as:

- personal grooming or hygiene products, even if you're required to stay overnight with a client (such as toothbrushes, shampoo or conditioner)
- flu and other vaccinations, even if you're required to have them for work

