

DEDUCTIONS YOU CAN CLAIM

GAMING ATTENDANT

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 generally 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.

CLOTHING EXPENSES

- ✓ **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** 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't claim** a deduction if your employer pays for or reimburses you for these expenses.

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

MEAL 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.
- ✗ **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.

SELF EDUCATION EXPENSES

- ✓ 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.
- ✗ **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.

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)
 - logbooks, diaries and pens that you use for work
 - union and professional association fees
 - seminars, conferences and courses that directly relate to your work.

