




Hospitality industry employees – income and work-related deductions

Hospitality industry employees guide to income, allowances and claiming deductions for work-related expenses.

Last updated 13 May 2025

For a summary of common expenses, see [Hospitality industry employees \(PDF, 426KB\)](#) .

Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Income and allowances

Income and allowance amounts you need to include in your tax return and amounts you don't include.

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Amounts you do and don't include

You must include all the income you receive during the income year as an employee in the hospitality industry in your tax return, this includes:

- salary and wages, including cash or bonus payments
- allowances
- compensation and insurance payments – for example, payments made under an income protection insurance policy to replace salary and wages.

Don't include as income any [reimbursements](#) you receive.

Your income statement or payment summary will show all your salary, wages and allowances for the income year.

Allowances

You must include all **allowances** your employer reports on your income statement or payment summary as income in your tax return.

An allowance is where your employer pays you an amount as an estimate of costs you might incur:

- to help you pay for a work expense – for example, personal protective equipment or utensils
- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, handling higher duties such as supervising
- as an amount for having special duties, skills or qualifications – for example, first aid qualifications.

Your employer may not include some allowances on your income statement or payment summary. Find out about declaring income and claiming deductions for [allowances not on your income statement](#).

Allowances not on your income statement or payment summary

If you receive an allowance from your employer, it does not automatically mean you can claim a deduction.

Your employer may not include some allowances on your income statement or payment summary, you will find these amounts on your payslip. You don't need to declare these allowances as income in your tax return, unless you're claiming a deduction. Examples include travel allowances and overtime meal allowances.

If you spend the allowance amount on work expenses, you:

- don't include it as income in your tax return
- can't claim any deductions for the work expenses the allowance covers.

If you're not claiming a deduction, you don't need to keep any records of the amounts you spend.

If you spend your allowance on a deductible work-related expense, to claim a deduction you:

- include the allowance as income in your tax return
- include a claim for the work expenses you incur in your tax return
- must have records of your expenses.

If you can claim a deduction, the amount of the deduction is not usually the same amount as the allowance you receive.

Allowances and claiming a deduction

The following table sets out allowances you may receive and when you can claim a deduction.

Allowance types, reason for the allowance and if you can claim a deduction

Reason for allowance	Example of allowance type	Deduction (Yes or No)
Compensation for an aspect of your work that is unpleasant, special or dangerous or for industry peculiarities	Supervisor allowance Split shift allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Tool and equipment allowance	Yes If you incur deductible expenses
An amount for special skills	A first aid certificate	Yes If you incur deductible expenses

Example: allowance assessable, no deduction allowable

Mario works at a café. On certain nights, the café opens for dinner. When Mario works the breakfast shift and the dinner shift, his employer pays him a split shift allowance.

At the end of the income year, the allowance is shown on his income statement. Mario must include the allowance as income in his return.

Mario can't claim a deduction as he doesn't incur any expenses. The allowance compensates him for the inconvenience of having to do a split shift. It is not to help Mario pay for work-related expenses.

Example: allowance assessable, deduction allowable

Bronwyn is an employee chef. During the income year, Bronwyn uses her own car to travel:

- from the restaurant to suppliers to discuss buying of ingredients
- to attend training at locations other than the restaurant.

Bronwyn's employer pays her 95c per kilometre when she uses her car for work purposes.

At the end of the income year, her income statement shows the allowance of \$304 for using her car for work (320 kms × \$0.95).

Bronwyn must include the car allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of using her car for work purposes. She can't claim the amount of the allowance she receives. Bronwyn must calculate the amount of the deduction using the records she keeps whenever she uses her own car for work purposes.

In the past year Bronwyn has kept a record of the work trips she did using her own car, but she doesn't keep a logbook. Her records show she travels 320 kms for work purposes.

As Bronwyn has not kept a logbook, she uses the cents per kilometre method to claim a deduction. The cents per kilometre method rate for the 2024–25 income year is 88c per kilometre.

Bronwyn claims a deduction of \$272. Bronwyn calculates her deduction as $320 \text{ kms} \times \$0.88 = \281.60 .

Reimbursements

If your employer pays you the exact amount for expenses you incur (either before or after you incur them), the payment is a reimbursement.

A reimbursement is not an allowance.

If your employer reimburses you for expenses you incur, you:

- you don't include the reimbursement as income in your tax return
- can't claim a deduction for the expenses.

Find out about hospitality industry employees':


- Deductions for work expenses
- Record keeping for work expenses

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Deductions for work expenses

Deductions you can and can't claim for expenses you incur to earn your income.

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For a summary of common expenses, see [Hospitality industry employees \(PDF, 426KB\)](#) .

To claim a deduction for a work-related expense you must meet the 3 golden rules:

1. You must have spent the money and you weren't reimbursed.
2. The expense must directly relate to earning your income.
3. You must have a **record** to prove it (usually a receipt).

If the expense was incurred for both work and private purposes, you can only claim a deduction for the work-related use.

You can't claim a deduction if:

- you don't keep records of your work-related expenses
- someone else (such as an employer) pays for the expense or reimburses you for it.

Find out which expenses you can and can't claim as a hospitality worker:

- [Hospitality industry expenses A–F](#)
- [Hospitality industry expenses G–O](#)
- [Hospitality industry expenses P–S](#)
- [Hospitality industry expenses T–W](#)

To help you work out if you can or can't claim a deduction for other expenses, and the records you need, see [Employees guide for work expenses](#).

You can use the [myDeductions](#) tool in the ATO app to store records and help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records or share them with a tax agent at tax time to make lodging your tax return easier.

We have information in languages other than English. A summary of common work-related expenses may be available in your language:

1. Select your language from the [other languages' homepage](#).
2. Select the heading **Individuals**.
3. Check the list to see if a summary is available.

Hospitality industry expenses A–F



Details on claiming hospitality industry employee expenses.

Hospitality industry expenses G–O



Details on claiming hospitality industry employee expenses.

Hospitality industry expenses P–S



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Hospitality industry expenses A–F

Details on claiming hospitality industry employee expenses.

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Award transport payments (fares allowance)

Allowances you receive from your employer for transport or car expenses that are paid under an award must be included in your tax return. These allowances are assessable income.

You can claim a deduction for expenses covered by **award transport payments**, if the expenses are for work-related travel, and you have actually spent the money.

You don't need written evidence if your claim is less than the amount in the award as at 29 October 1986. If you're unsure of this amount, your union or employer can tell you.

If you don't need written evidence, you will need to be able to show how you work out your claim if we ask for this information.

Car expenses

You can't claim a **car expenses** deduction for normal trips between your home and regular place of work. These are private expenses, even if you:

- live a long way from your usual or regular workplace
- have to work outside normal business hours – for example, weekend or early morning shifts
- have to carry an item that is illegal to carry on public transport - for example, knives.

In limited circumstances, you can claim the cost of **trips between home and work**, such as where you carry bulky tools or equipment for work or where you had shifting places of employment.

To be able to claim a deduction for the cost of trips between home and work while carrying bulky tools or equipment, all the following conditions must be met:

- the tools or equipment are essential to perform your employment duties
- the tools or equipment are bulky, meaning that
 - because of the size and weight, they are awkward to transport
 - they can only be transported conveniently using a motor vehicle
- there is no secure storage for these items at the workplace.

It will not be sufficient if you transport the tools or equipment merely as a matter of choice. For example, if your employer provides secure storage, your decision to transport items home will be a matter of choice.

You are considered to have shifting places of employment where you have no fixed place of work and you continually travel from one work site to another before returning home.

You can also claim a deduction for the cost of using your car when you drive:

- directly between separate jobs on the same day (provided neither of the workplaces is your home) – for example, travelling from your first job as a barista directly to your second job as a retail assistant
- to and from an alternative workplace for the same employer on the same day – for example, travelling from the preparation depot to a function centre to cater an event
- from home directly to an alternative workplace – for example, travelling from home to a supplier to pick up ingredients.

To claim a deduction, you must keep records of your car use. You can choose between the cents per kilometre method or the logbook method to work out your deduction if you:

- own the car
- lease the car (directly from the finance company)
- hire the car under a purchase agreement (with the car dealership or a finance company).

You don't own, lease or hire can't claim car expenses for a car you use under a salary sacrifice or novated lease arrangement. This is because it's usually your employer leasing the car from the financing company and making it available for your use. You can't claim a deduction for car expenses but you however can claim additional work-related expenses you incur that are associated with your work use of the car such as **parking and tolls**.

If you use the **logbook method**, you need to keep a valid logbook to help you work out the percentage of work-related use along with evidence of your car expenses.

If you use the **cents per kilometre method**, you can claim a **set rate** for each work-related kilometre travelled. The maximum number of

kilometres you can claim under this method is 5,000. You must be able to show how you work out your kilometres and that they were work-related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs. You must use the same method for all claims for the same car, even if the claims are for a different employment or business use.

To claim a deduction in your tax return, include the amount of your claim at **Work-related car expenses**. The **Work-related car expenses calculator** can help you work out the amount you can claim as a deduction.

You can't use the cents per kilometre or logbook methods to work out your claim for a:

- motorcycle
- vehicle with a carrying capacity of one tonne or more (such as a ute)
- vehicle that can transport 9 passengers or more (such as a minibus).

For these vehicles, you can claim the actual expenses you incur for your work-related travel. This includes costs such as fuel, oil, insurance, and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle. Although you aren't required to keep a logbook, it is the easiest way to show your work-related use of your vehicle.

To claim a deduction for actual expenses you incur for a vehicle not defined as a car, include the amount at **Work-related travel expenses**.

Example: private travel to regular place of work

Simone works as a waitress at a local restaurant. She often works late into the night, closing the restaurant after the last customers have left. The only available bus doesn't operate past 7:00 pm so Simone has to drive to and from work.

The cost of Simone's trip to and from her regular place of work is not deductible as it is private in nature. She incurs the expense to put herself in the position to earn her employment income.

Example: direct travel between 2 separate jobs

Owen works primarily as a waiter but has another part-time job as a retail assistant. On Wednesdays and Saturdays, he drives directly from his job as a waiter to his job as a retail assistant.

As the travel is between 2 workplaces for different jobs and neither of the workplaces is his home, Owen can claim a deduction for that travel.

Child care

You can't claim a deduction for the cost of **child care** (including school holidays and before and after school care) when you're working. It's a private expense, and the expenses have no direct connection to earning your income.

Clothing and uniform expenses (including footwear)

With a few exceptions, clothing can't be deducted as a work-related expense.

You can't claim conventional clothing (including footwear) as a work-related expense, 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 regardless of their occupation – for example, black pants and white business shirts worn by hospitality industry employees.

You can claim a deduction for costs you incur to buy, hire, repair or replace clothing, uniforms and footwear you wear at work if it's in one of the following categories:

- **protective clothing** – clothing with protective features and functions that you wear to protect you from specific risks of injury or illness at work. For example, non-slip shoes, fire-resistant clothing, or aprons that protect conventional clothing. Conventional clothes you wear at work are not regarded as protective clothing if they lack protective qualities designed for the risks of your work. This includes jeans, shirts, shorts, trousers, socks, closed shoes.
- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a chef's chequered pants or white jacket. Items traditionally worn in a profession are not occupation-specific where the clothing is worn by multiple professions.
- **a compulsory uniform** – clothing that your employer strictly and consistently enforces you wear by workplace agreement or policy and distinctly identifies either
 - you as an employee working for a particular employer
 - the products or services your employer provides
- **a non-compulsory uniform** – a uniform that is not compulsory to wear and that your employer registers on the Register of Approved Occupational Clothing.

You can't claim a deduction if your employer buys, repairs or replaces your clothing.

Example: conventional clothes worn with a uniform

Pablo is a barista in a coffee chain café. His employer has a uniform policy which requires him to wear a shirt with the café's logo embroidered on it, black pants and closed black shoes. The uniform policy doesn't stipulate any other qualities that the pants and shoes must have. Pablo buys his own uniforms.

Pablo can claim a deduction for the cost of the shirts as they are a compulsory uniform, but he can't claim the cost of the pants or shoes. Even though his employer requires him to wear a specific colour, they are not distinctive enough to make them part of his uniform and are still conventional clothes.

Example: occupation-specific clothing

Joe is a chef with 2 jobs. When working at a restaurant he wears the traditional chef's uniform of chequered pants, white jacket and chef's toque that he buys and is not reimbursed for. He also works on a food truck, but just wears jeans and a t-shirt at that job.

Joe can claim a deduction for the cost he incurs to buy his traditional chef's uniform, but not for the jeans and t-shirts he wears while he is working on the food truck. The chef's clothing is occupation specific and identifies him as being a chef, but the jeans and t-shirt are conventional clothes.

Drivers licence

You can't claim a deduction for the cost to get or renew your **drivers licence**, even if you must have it as a condition of employment. This is a private expense.

Fines and penalties

You can't claim a deduction for any **fines or penalties** you get when you travel to work or during work. Fines may include parking and speeding fines or penalties. For example, a fine you receive for parking illegally outside your workplace.

First aid courses

You can claim a deduction for the cost of **first aid training courses** if you are both:

- a designated first aid person
- need to complete a first aid training course to assist in emergency work situations.

You can't claim a deduction if your employer pays for or reimburses you for the cost of the course.

For more hospitality industry employee expenses, see:

- Hospitality industry expenses G–O
- Hospitality industry expenses P–S
- Hospitality industry expenses T–W

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Hospitality industry expenses G–O

Details on claiming hospitality industry employee expenses.

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Glasses, contact lenses and anti-glare glasses

You can't claim a deduction for prescription glasses or contact lenses, even if you need to wear them while working. These are private expenses.

You can claim a deduction for the cost of protective glasses if you wear them to reduce the real and likely risk of illness or injury while working. Protective glasses include anti-glare or photochromatic glasses, sunglasses, safety glasses or goggles.

You can only claim a deduction for the work-related use of the item.

Grooming expenses

You can't claim a deduction for hairdressing, cosmetics, hair and skin care products, even if:

- you receive an allowance for grooming
- your employer expects you to be well groomed.

All grooming products are private expenses.

Hiring equipment

You can claim a deduction for the cost of hiring equipment that you use for carrying out your employment duties. However, if you also use the equipment you hire for private purposes, you can only claim a deduction for your work-related use.

Example: no deduction for hiring equipment

Narendra is an employee caterer. His employer asks him to work at a food festival. On the day of the festival, Narendra finds that the bain-marie his employer has given him to use is not working.

Narendra's employer asked Narendra to stop by the hire place they use on his way to the festival to hire a bain-marie for the day. Narendra pays \$80 to hire the bain-marie and his employer reimburses him for the cost.

Narendra can't claim a deduction for hiring the bain-marie because even though he uses it for work, he was reimbursed for the hire cost.

If Narendra's employer doesn't reimburse him, he can claim a deduction for the cost of hiring the bain-marie.

Laundry and maintenance

You can claim a deduction for the costs you incur to wash, dry and iron clothing you wear at work if it's:

- protective – for example, an apron to protect your clothes
- occupation specific and not a conventional, everyday piece of clothing such as jeans or general business attire
- a uniform either non-compulsory and registered by your employer on the Register of Approved Occupational Clothing or compulsory.

This also includes laundromat and dry-cleaning expenses.

We consider that a reasonable basis for working out your laundry claim is:

- \$1 per load if it only contains clothing you wear at work from one of categories above
- 50c per load if you mix personal items of clothing with work clothing from one of the categories above.

You can claim the actual costs you incurred for repairing and dry-cleaning expenses.

If your laundry claim (excluding dry-cleaning expenses) is \$150 or less, you don't need to keep records but you will still need to calculate and be able to show how you calculated your claim. This isn't an automatic deduction.

Example: work clothing laundered and maintained by employer

Cassidy is a waitress at a high-end restaurant in the city. Her employer requires her to wear a white business shirt and either a black dress skirt or pants. Her employer provides Cassidy with these items and the outfit remains at the restaurant. Her employer launders these items to keep them in good condition.

Cassidy can't claim a deduction for laundry costs as she doesn't incur any expense for laundering the outfit.

Even if Cassidy was responsible for washing and maintaining the outfit herself, she couldn't claim a deduction for laundry

expenses. This is because these items are conventional everyday clothing worn by people regardless of their occupation.

Example: uniform laundry expenses

Sali works in a fast-food restaurant where he is required to wear a compulsory uniform. He washes and dries the uniform in a separate load of washing twice a week. Sali works 46 weeks during the year.

His claim of \$92 for laundry expenses is worked out as follows:

Number of claimable laundry loads per week × number of weeks worked = total number of claimable laundry loads

$$2 \times 46 = 92$$

Total number of claimable laundry loads × reasonable cost per load = total claim amount

$$92 \times \$1 = \$92$$

As his total claim for laundry expenses is under \$150 (\$92), Sali doesn't need to provide written evidence of his laundry expenses. Although, Sali doesn't need evidence to prove his claim for laundry, if asked, he will still need to explain how he calculates the claim.

Licences, permits and cards

You can't claim the cost of getting your initial licence, regulatory permit, cards or certificates to get a job. For example, Responsible Service of Alcohol (RSA) certificate.

You can claim a deduction for the additional costs you incur to renew your licence, regulatory permit, card or certificate to continue to perform your work duties. For example, if you need to have a Responsible Service of Alcohol certificate, you can't claim the initial cost of getting it. However, you can claim the cost of renewing it during the period you are working.

Meal and snack expenses

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.

You can claim:

- [overtime meal expenses](#), but only if you buy and eat the meal while you are performing overtime and you receive an overtime meal allowance under an industrial law, award or agreement
- the cost of meals you incur when you are travelling overnight for the purpose of carrying out your employment duties (**travel expenses**).

Overtime meal expenses

You can claim a deduction for the cost of a meal you buy and eat **when you work overtime**, if all of the following apply:

- you receive an overtime meal allowance under an industrial law, award or enterprise agreement
- the allowance is on your income statement or payment summary as a separate allowance
- you include the allowance in your tax return as income.

You can't claim a deduction if the allowance is shown as a separate allowance on your income statement or payment summary.

You generally need to get and keep written evidence, such as receipts, when you claim a deduction. However, each year we set an amount you can claim for overtime meal expenses without receipts. We call this the 'reasonable amount'. If you received an overtime meal allowance, are claiming a deduction and spent:

- up to the reasonable amount, you don't have to get and keep receipts
- more than the reasonable amount, you must get and keep receipts for all your expenses.

In all cases, you need to be able to show you spent the money and how you work out your claim.

Example: overtime meal expenses

Penny is a drinks waitress for a catering company that does corporate events. Penny is part-time and works Thursday to Sunday each week between 10:00 am and 9:00 pm.

Penny is asked to work for an additional 3 hours when a catering event runs overtime to help clean up and pack away the catering equipment. She is given a meal break and paid a meal allowance of \$20 under her enterprise bargaining agreement. Penny's employer shows the allowance on her income statement.

Penny takes her break while the event wraps up and buys and eats a meal costing her \$21 which is less than the reasonable amount.

Penny must include the allowance as income in her tax return.

Penny can claim a deduction of \$21 for the cost of the meal she eats during her overtime meal break. As the amount she is claiming is less than the reasonable amount, she does not need to keep a receipt for her overtime meal.

Example: food consumed after overtime

Kieran is asked to work 3 hours overtime after finishing his normal bartending shift. He is given a meal break and is paid a meal allowance of \$21 under his enterprise agreement. Kieran goes for a walk rather than buying and eating a meal.

After his overtime shift finishes, he buys some food on the way home.

Kieran can't claim a deduction for the meal he buys after the overtime shift finishes, as the expense was not incurred in the course of earning his employment income.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

For more hospitality industry employee expenses, see:

- [Hospitality industry expenses A–F](#)
- [Hospitality industry expenses P–S](#)
- [Hospitality industry expenses T–W](#)

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Hospitality industry expenses P–S

Details on claiming hospitality industry employee expenses.

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Phone, data and internet expenses

You can claim a deduction for the phone, data and internet costs for the work-related use of your own phone or electronic devices.

If your phone, data and internet use for work is incidental and you're not claiming more than \$50 in total, you do not need to keep records.

If you claim more than \$50, you need to keep records to show your work use. For example, an itemised bill where you can identify your

work-related phone calls and data use.

You can't claim a deduction if your employer:

- provides you with a phone for work and pays for your usage
- reimburses you for the costs you incur.

You can't claim a deduction for any phone calls to family and friends, even while travelling for work. This is because these are personal phone calls.

For more information, see:

- **Mobile phone, mobile internet and other devices**
- **Home phone and internet expenses**

Example: calculating phone expenses

Sebastian is a caterer and he uses his personal mobile phone for work purposes (mostly outgoing phone calls). He is on a set mobile plan of \$39 a month.

He receives an itemised account from his phone provider each month which includes details of his individual phone calls.

At least once a year, Sebastian prints out his monthly bill and highlights his work-related phone calls. He also makes notes on the itemised bill about who he has phoned for work – for example, his manager and clients.

Out of the 250 phone calls he has made in a 4-week period, Sebastian works out that 100 (40%) of the phone calls are for work. He applies that percentage to his monthly plan amount (\$39 a month).

He works out his phone calls for work purposes as follows:

Total work phone calls ÷ total number of phone calls = work use percentage for phone calls

$100 \div 250 = 0.40$ (that is 40%)

Sebastian can claim 40% of the total bill of \$39 for each month for work purposes, that is:

$\$39 \times 0.40 = \15.60

Sebastian worked for 46 weeks of the year (10.6 months), so he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$15.60 = \$165.36$$

Example: work and private use

Sylvie uses her computer and personal internet account at home to access her work emails and develop the menu for the restaurant where she is the pastry chef. Sylvie also uses her computer and the internet for private purposes.

Sylvie keeps a diary for a 4-week period, recording the times she used the internet for work and private purposes. Her internet use diary showed 20% of her internet time was for work-related activities and 80% was for private use.

As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.20 = \$240 \text{ as work-related internet use.}$$

If anyone else was accessing the internet connection, Sylvie will need to reduce her claim to account for their use.

Protective items

You can claim a deduction for the cost of **protective items, equipment and products** – for example, cut-resistant gloves.

You can also claim the costs you incur to repair, replace or clean protective items.

You can't claim a deduction if your employer:

- supplies the protective items
- pays for the protective items
- reimburses you for the costs you incur to buy protective items.

Removal and relocation expenses

You can't claim a deduction for the cost to transfer or relocate to a new work location. This is the case whether the move is a condition of your existing job or you are taking up a new job.

Repairs to tools and equipment

You can claim a deduction for repairs to tools and equipment you use for work. If you also use them for private purposes, you can only claim an amount for your work-related use.

Self-education expenses

You can claim a deduction for self-education expenses if they directly relate to your employment as a hospitality industry employee and at the time the expense is incurred it:

- maintains or improves the skills and knowledge you need for your current duties
- results in or is likely to result in an increase in your income from your current employment.

You can't claim a deduction for the self-education expense if at the time the expense is incurred it either:

- doesn't have a connection with your current employment
- only relates in a general way to your current employment
- enables you to get employment or change employment.

If your self-education expenses are deductible, you can claim expenses such as **course or tuition fees**, student and amenities fees, textbooks, academic journals and stationery expenses. You can also claim a deduction for depreciating assets that cost \$300 or less or the decline in value of any depreciating assets (for example, a laptop or a computer) which cost more than \$300 that you use for your work-related study.

If you study at home, you may also be able to claim **work from home running expenses**, but not occupancy expenses.

You can't claim a deduction for the repayments you make on your study or training support loan. Study and training support loans

include:

- Higher Education Loan Program (HELP) (FEE-HELP and HECS-HELP)
- VET Student Loans (VSL)
- Australian Apprenticeship Support Loans (AASL)
- Student Financial Supplement Scheme (SFSS)
- Student Start-up Loan (SSL).

While course or tuition fees may be deductible, fees you incur under the Higher Education Contribution Scheme Higher Education Loan Program (HECS-HELP) scheme are not deductible.

Example: self-education not deductible

Terri is employed as a chef at a restaurant. She wants to develop skills in other areas of the restaurant business as she'd like to open a restaurant of her own one day. Terri enrolls in a barista training course and a bartending course.

Terri's duties as a chef include preparing, cooking and presenting food, overseeing food quality, ordering ingredients, planning menus, co-ordinating other kitchen staff and wait staff and maintaining the cleanliness and tidiness of the kitchen.

Even though there are some minor connections between her work in hospitality and her study, her current duties as a chef don't require her to make coffee or serve drinks. The barista and bartending courses do not provide Terrie with the skills and knowledge she requires to carry out her current employment duties as a chef. .

Terri can't claim a deduction for the costs of these courses.

Seminars, conferences and training courses

You can claim a deduction for the cost of **seminars, conferences and training courses** that relate to your work as a hospitality industry employee.

The costs you can claim includes fares to attend the venue where the seminar, conference or training course is held and registration costs. If you need to travel and stay away from home overnight to attend such an event, you can also claim the cost of accommodation and meals.

You may not be able to claim all of your expenses if attending a seminar, conference or training course is for both work-related and private purposes. If the private purpose is incidental, such as a catered lunch or a reception for delegates, you can still claim all your expenses. However, if the main purpose is not work-related, such as attending a conference while on a holiday, you can only claim the direct costs. Direct costs include the registration costs.

Where you have a dual purpose for attending the seminar, conference or training course you can only claim the work-related portion. For example, you add a holiday of one week to a training course that runs for one week.

Example: work-related conference and exhibition

Jan is a hospitality events manager at a tavern that regularly hosts conferences and weddings. Each year she attends an events management conference and exhibition to network with colleagues in the industry, share ideas and meet with clients to provide advice on the types of events and costings her venue offers.

These events are related to Jan's work and maintain or increase the knowledge, capabilities or skills she needs to earn her income in her current role. Jan can claim a deduction for the cost of attending the event.

If Jan's employer pays for or reimburses her for the costs she incurs to attend the conference she can't claim a deduction.

For more hospitality industry employee expenses, see:

- [Hospitality industry expenses A–F](#)
- [Hospitality industry expenses G–O](#)
- [Hospitality industry expenses T–W](#)

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Hospitality industry expenses T–W

Details on claiming hospitality industry employee expenses.

Last updated 13 May 2025

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Taxi, ride-share, public transport and car hire

You can claim a deduction for transport costs if you travel in the course of performing your work, for example, taking a taxi from your regular workplace to another work location.

You can't claim a deduction for transport expenses you incur to travel between home and your regular place of work, these are private expenses.

You can't claim a deduction if your employer reimburses you for these expenses.

Tools and equipment

You can claim a deduction for tools and equipment you use to perform your duties as a hospitality industry employee. For example, an event

planner who requires a laptop to arrange events and liaise with their clients.

If the tool or equipment cost you \$300 or less, you can claim a deduction for it in the year you buy it, if:

- you use it mainly to produce non-business assessable income
- it's not part of a set that together cost more than \$300
- it's not identical, or substantially identical to, other items that together cost more than \$300.

You can claim a deduction for the cost over the life of the item (that is, decline in value), if the tool or equipment:

- cost more than \$300
- is part of a set that together cost more than \$300
- is identical, or substantially identical to, other items that together cost more than \$300.

If you bought the tool or item of equipment part way through the year, you can only claim a deduction for the decline in value for the period of the income year that you own it. You also need to apportion your deduction if you use the item for private purposes. To work out your deduction use the **Depreciation and capital allowances tool**.

You can also claim a deduction for the cost of **repairs to tools and equipment** that you use for work purposes.

You can't claim a deduction for tools and equipment that your employer or a third party supplies for use.

Example: decline in value of tools and equipment

Lina works as a short order cook at a local café. Lina is required to provide her own chef knives as the café owner has not completely fitted out the kitchen.

Lina doesn't own a set of chef knives when she takes the job as all her previous employers have provided this equipment.

The set of 6 knives with chef roll to carry them in that Lina buys cost her \$550.

As Lina uses the knives to perform her work duties and they are part of a set costing more than \$300, Lina can claim a deduction for the decline in value of the knives over their effective life.

Example: work-related use of equipment

Denise is a head chef at a restaurant. As head chef, Denise is required to create new dishes and menus regularly outside of restaurant hours at home. Denise uses her laptop to research recipes, test recipes and develop menus at home. She has to take her laptop to work as the recipes and menus are stored on her laptop.

Denise buys a leather laptop bag for \$200, that she only uses to carry her laptop to work. She carries her cash and cards, personal phone and other personal items in a smaller clutch bag.

Denise can claim a deduction for the cost of the bag because:

- her job requires her to transport the laptop to work, and
- the laptop bag she has purchased is suitable for that purpose.

As the total cost for the laptop bag is less than \$300, she can claim a deduction for the full cost of the laptop bag (\$200) in the income year that she bought it.

Travel expenses

You can claim a deduction for **travel expenses** you incur when your work requires you to both:

- travel for work
- sleep away from your home overnight in the course of performing your employment duties.

Expenses you can claim include your accommodation, meals and expenses which are incidental to the travel (incidentals). For example, when you travel interstate to attend a work-related conference, seminar or training course.

You can't claim a deduction for travel expenses where you don't incur any expenses, because:

- you slept in accommodation your employer provides
- you eat meals your employer provides
- your employer or a third party reimburses you for any costs you incur.

You also can't claim a deduction if you are not required to sleep away from your home overnight in the course of performing your employment duties. For example, if you fly interstate for work and return home the same day, or you choose to sleep near your workplace rather than returning home.

Receiving an allowance from your employer doesn't automatically mean you can claim a deduction. In all cases, you need to be able to show:

- you were away overnight
- you spent the money
- the travel directly relates to earning your employment income
- how you work out your claim.

If you receive a travel allowance you must include it as assessable income in your tax return unless all the following apply:

- the travel allowance is not on your income statement or payment summary
- the travel allowance doesn't exceed the Commissioner's reasonable amount (the reasonable amount is the amount we set each year for determining whether an exception from keeping written evidence applies for accommodation, meal and incidental expenses which are covered by a travel allowance)
- you spent the whole allowance on deductible accommodation, meal and incidental expenses, if applicable.

You must keep written evidence (such as receipts) for all your overseas accommodation expenses regardless of whether you receive an allowance. You don't have to keep written evidence for other travel expenses if both of the following apply:

- you receive a travel allowance from your employer for the expenses

- your deduction is less than the Commissioner's reasonable amount.

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all your expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep written evidence such as receipts, you must be able to explain your claim and show you spent the amounts.

For more information, see *TD 2024/3 Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2024–25 income year?*

Union and professional association fees

You can claim a deduction for union and professional association fees you pay. You can use your income statement or payment summary as evidence of the amount you pay if it's shown on there.

For more hospitality industry employee expenses, see:

- Hospitality industry expenses A–F
- Hospitality industry expenses G–O
- Hospitality industry expenses P–S

Find out about hospitality industry workers:

- Income and allowances
- Record keeping for work expenses


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Record keeping for work expenses

Records you need to keep as evidence of your expenses and exceptions to keeping some records.

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To claim a deduction, you need to get and **keep records** to prove you incurred the expense for which you want to claim deductions. You will also need to be able to show how the expense relates to earning your employment income.

For a summary of work-related expense records, download [Keeping records for work-related expenses \(PDF, 999KB\)](#) 

For most expenses you need a receipt or similar document from the supplier that shows all of the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchase
- the date you purchase the goods or services
- the date the document was produced.

They must be in English where you incur the expense in Australia.

If your total claim for work-related expenses is more than \$300, you must have written evidence for all of your claims. For some expenses, you might also need a record such as diary or similar document.

However, there are some **record keeping exceptions** available in some circumstances.

For information about the specific records you need for work-related expenses, see:

- Actual cost method for working from home expenses
- Clothing, laundry and dry-cleaning expenses
- Computers, laptops and software
- Expenses for a car you own or lease
- Expenses for a vehicle that isn't yours or isn't a car
- Fixed rate method for working from home expenses
- Home phone and internet expenses
- Keeping travel expense records
- Mobile phone, mobile internet and other devices
- Overtime meal expenses

- Self-education expenses
- Taxi, ride-share and public transport expenses
- Tools and equipment to perform your work

You can use the myDeductions tool in the ATO app to help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

You can upload these records when you prepare your tax return, or share them with a tax agent at tax time to make lodging your tax return easier.

Find out about hospitality industry employees:

- Income and allowances
- Deductions for work expenses

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