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Gaming attendants – income and work-related deductions

Gaming attendants guide to income, allowances and claiming deductions for work-related expenses.

Last updated 14 May 2025

For a summary of common expenses, see [Gaming attendants \(PDF, 369KB\)](#) .

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 of your income you receive as a gaming attendant during the income year 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 shows 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, mobile phone expenses

- as compensation for an aspect of your work such as working conditions or industry peculiarities – for example, working overnight
- 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	Night shift allowance Split shift allowance	No These allowances don't help you pay for deductible work-related expenses
An amount for certain expenses	Overtime meal 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

Lydia is a gaming attendant at a club. Lydia works split shifts on some days. When Lydia is allocated a split shift, she works from 10:00 am to 2:00 pm and then returns to work at 6:30 pm and works until 10:30 pm.

When Lydia works a split shift, her employer pays her an allowance of \$3.60.

At the end of the income year, Lydia's employer shows the total allowance on her income statement.

Lydia must include the total amount of the allowance as income in her tax return.

Lydia can't claim a deduction because she doesn't incur any deductible expenses. The allowance compensates her for the inconvenience of working a split shift. It is not to help cover work-related expenses that Lydia may incur.

Example: allowance assessable, deduction

Bronwyn is a gaming attendant at a casino. Bronwyn's employer requires her to wear a shirt and skirt with the casino's name and logo on it.

Bronwyn's employer provides her with 3 full uniforms, but Bronwyn must launder it. Bronwyn's employer pays her an allowance of \$10 per week to cover the costs of laundering her uniforms.

At the end of the income year, Bronwyn's employer shows the total allowance on her income statement. Bronwyn must include the total amount of the allowance as income in her tax return.

Bronwyn can claim a deduction for the cost of laundering her uniform.

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

Find out about gaming attendants:


- 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.

Last updated 14 May 2025

For a summary of common expenses, see [Gaming attendants \(PDF, 369KB\)](#) .

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 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 gaming attendant:

- Gaming attendant expenses A–F
- Gaming attendant expenses G–O
- Gaming attendant expenses P–S
- Gaming attendant 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.

Gaming attendant expenses A–F



Details on claiming gaming attendant expenses.

Gaming attendant expenses G–O



Details on claiming gaming attendant expenses.

Gaming attendant expenses P–S



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Details on claiming gaming attendant expenses.

Gaming attendant expenses A–F

Details on claiming gaming attendant expenses.

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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).

You can 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 morning café shift directly to your second job as a gaming attendant
- to and from an alternative workplace for the same employer on the same day – for example, travelling directly between 2 different casinos for the same employer
- from home directly to an alternative workplace – for example, travelling from home to your employer's head office for a meeting.

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

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 are not required to keep a logbook, it is the easiest way to calculate your work-related use of the 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: travelling between 2 jobs

Clare travels directly from her lunch time shift at the cafe to the casino where she works as a croupier. She can claim a deduction for the travel directly from one workplace to the other.

She can't claim a deduction for the travel between her home and the café or her home and the casino.

Clare uses the myDeductions tool in the ATO app to record her trips in the digital logbook. This gives her an accurate record of the kilometres she travels in the income year. She uploads these records to her tax return when she is ready to lodge.

Child care

You can't claim a deduction for **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, white button shirt and black pants worn by gaming attendants.

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:

- **occupation-specific** – clothing that distinctly identifies you as a person with a particular profession, trade or occupation. For example, a judge's robes or a chef's chequered pants. 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: compulsory uniform with logo

Mike's employer requires he wear shirts they provide when at work. Each shirt is embroidered with his employer's logo, they also require him to wear black pants and black shoes.

Mike can't claim the cost to buy, repair or replace his black pants or shoes as they are conventional items.

Mike can't claim the cost of buying the embroidered shirts as his employer provide these for him to wear at no cost.

However, Mike can claim a deduction for the cost of washing the embroidered shirts as they are:

- distinctive items with the employer's logo
- compulsory for him to wear at work.

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 gaming attendant expenses, see:

- Gaming attendant expenses G–O
- Gaming attendant expenses P–S
- Gaming attendant expenses T–W

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Gaming attendant expenses G–O

Details on claiming gaming attendant expenses.

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Glasses and contact lenses

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.

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 when at work.

All grooming expenses and products are private expenses.

Laundry and maintenance

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

- occupation specific and not a conventional, everyday piece of clothing such as black pants and a white button up shirt
- 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 the 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 worked out your claim. This isn't an automatic deduction.

Example: work clothing laundered and maintained by employer

Ramesh is a gaming attendant at a casino and is required to wear a logoed shirt and vest provided by the casino. He wears his own long black pants and black shoes.

At the end of each shift, Ramesh places the shirt and vest in a washing hamper at the casino, and these clothes are collected and laundered by a professional cleaning company. He takes his pants home and washes them himself.

Ramesh can't claim the cost of laundering or repairing any of these clothes, as the pants are conventional clothing, and the shirt and vest are laundered and maintained by his employer.

Licences permits and cards

You can't claim the cost to get your initial licence, regulatory permit, cards or certificates to get a job.

You can claim a deduction for the additional costs you incur to get or renew your licence, regulatory permit, card or certificate to continue 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 getting it. However, you can claim the cost of to renew 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 in the course of 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**).

Example: no deduction for food and drink expenses

Hong is a croupier at a casino. The casino operates 24 hours per day and Hong works the late night or early morning shift. When she takes her meal break, Hong buys a coffee and a sandwich or hot meal.

Hong can't claim a deduction for the cost of her food and drink expenses. The expenses are private.

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 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 part of your salary and wages and not included 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 receive an overtime meal allowance, are claiming a deduction and spent:

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

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

Example: deduction for overtime meal

Carl is a croupier. Thirty times during the year Carl works overtime after completing his normal shift. He receives an overtime meal break and overtime meal allowance of \$20 under the award each time this occurs.

Carl generally buys and eats a meal costing \$15 during overtime. This is less than the reasonable amount for overtime meal expenses. Carl's income statement shows the overtime meal allowances as a separate allowance totalling \$600. That is, 30 overtime shifts × \$20.

In his tax return, Carl includes the allowance as income and claims a deduction. He works out his deduction as:

$$\$15 \times 30 \text{ overtime shifts} = \$450.$$

That is the actual amount he spent on overtime meals multiplied by the number of overtime shifts.

As the amount Carl spent on his meals is less than the reasonable amount, Carl doesn't have to keep receipts. However, if asked, Carl will have to show that he spent the \$450 on overtime meals and how he worked out his claim.

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 gaming attendant expenses, see:

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Gaming attendant expenses P–S

Details on claiming gaming attendant expenses.

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Parking fees and tolls

You can't claim a deduction for parking at or near a regular place of work. You also can't claim a deduction for tolls you incur for trips between your home and regular place of work. These are private expenses.

You can claim a deduction for parking fees and tolls you incur on work-related trips.

Example: parking fees

Hyun drives to the casino he works at each day and parks his own car in the designated staff car park. Once a month he drives his car from the casino to a training facility for mandatory employer training. He must pay for parking and his employer doesn't reimburse him.

Hyun can't claim his parking at the casino as it is his regular place of work. Hyun can claim his parking at the training facility as this is incurred on a work-related trip.

Phone, data and internet expenses

You can claim a deduction for phone, data and internet costs if you use your own phone or electronic devices for work purposes.

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 incidental phone expenses

Basil occasionally uses his phone to call his shift manager to discuss work-related issues. Because Basil's work phone use is incidental and he will not be claiming a deduction of more than \$50 in total, he doesn't have to review his bills.

He checks the ATO website which states he can make a claim of \$0.75 for work phone calls from his mobile.

Basil estimates he has made 50 work-related phone calls in the income year, so his claim is \$37.50 being:

$$50 \text{ phone calls} \times \$0.75 \text{ per phone call from a mobile} = \$37.50$$

Even though Basil isn't required to keep written evidence, he will need to be able to show how he works out his claim and that he incurs work-related phone expenses.

Example: work and private use

Suni uses her computer and personal internet account at home to access her workplace portal. She reads emails from management about changes and updates in the workplace and manages her shift availability. Suni uses her computer and the internet for both work and private purposes.

Suni's internet use diary showed 10% of her internet time was for work-related activities and 90% was for private use. As her internet service provider charge for the year was \$1,200 she can claim:

$$\$1,200 \times 0.10 = \$120 \text{ as work-related internet use.}$$

If anyone else was accessing the internet connection, Suni needs 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, personal protective equipment such as, gloves, face masks or sanitiser. You must use these items:

- to protect you from the real and likely risk of injury or illness in your work environment or while performing your work duties – for example, working in close proximity to customers
- in direct connection to earning your employment income.

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.

Self-education expenses

You can claim a deduction for **self-education expenses** if they directly relate to your employment as a gaming attendant and at the time you incur the expense 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 you incur the expense, 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, 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.

You can't claim a deduction for the repayments you make on debts 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 Loan (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.

If you have set aside a home office to do your study, you may also be able to claim work from home running expenses, but not occupancy expenses.

Example: study directly relevant to employment

Sebastian is a gaming attendant at a casino. He wants to become a gaming supervisor for the extra responsibility and higher pay rate. Sebastian enrolls in a Cert IV in Hospitality specialising in gaming at the local TAFE.

Sebastian's employer advises him they will promote him to gaming supervisor when he completes the course.

Sebastian can claim a deduction for the costs he incurs in taking the TAFE course. This is because it will lead to an increase in income from his current employment.

Example: study doesn't improve knowledge and skills in current job

Ramesh works at a casino, which is also a hotel, as a gaming attendant. His main duties include working on the casino floor on the roulette or blackjack tables. Ramesh would like to move into hotel management and is studying a Bachelor of Business (Hotel Management).

Ramesh can't claim a deduction for the costs of obtaining his Bachelor of Business as the course doesn't have a connection with his current employment.

Seminars, conferences and training courses

You can claim for the cost of **seminars and conferences and training courses** that relate to your work as a gaming attendant.

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 of your expenses. For example, you add a holiday of one week to a training course that runs for one week.

Example: conference where dominant purpose is work-related

Priya is a gaming attendant at an RSL club and would like to improve her customer service skills. She enrolls in a seminar about customer engagement which will allow her to learn about the best ways to engage with her clients.

Priya can claim a deduction for the cost of the conference as it maintains or improves the current knowledge she needs in her job.

If Priya's employer pays for or reimburses her for the costs she incurred to attend the seminar she can't claim a deduction.

For more gaming attendant expenses, see:

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- [Gaming attendant expenses G–O](#)
- [Gaming attendant expenses T–W](#)

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Gaming attendant expenses T–W

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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.

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 must be able to show:

- you were away overnight
- you have spent the money
- the travel was directly related to earning your employment income
- how you worked out your claim.

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

- the travel allowance is not shown 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 incidentals, 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 example, show your work diary, that you received and correctly declared your travel allowance and bank statements.

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 gaming attendant expenses, see:

- Gaming attendant expenses A–F
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- Gaming attendant expenses P–S

Find out about gaming attendants:

- 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. 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 gaming attendants:

- Income and allowances
- Deductions for work expenses

QC 64671

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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