darren.gleeson@taxfitness.com.au
6/50 Ladner Street O'Connor WA 6163
0412 842 856

Name

Cafe & restaurant workers

Category

Overview

CafÃ© and restaurant workers perform customer service, food and beverage preparation, service, cleaning, point-of-sale and hospitality support duties in cafÃ©s, restaurants, catering venues and food service environments. Work is typically shift-based, on-premises and may require uniforms, hygiene compliance and customer interaction.

Implementation and Cost

Common Allowable Work-Related Expenses

Expense	Key Rules / Notes
• Mandatory uniforms, branded clothing, aprons or employer-required attire	Must be compulsory and distinctive
• Laundry costs for compulsory uniform items	Use approved ATO methods
• Protective items (e.g., slip-resistant shoes, PPE gloves, hairnets)	Must be required for workplace safety or hygiene
• Short courses or training directly connected to current role (e.g., barista course, RSA refreshers, food safety)	Must relate to present employment duties
• Union or hospitality association fees	Must be related to employment
• Work-related travel between venues, functions or secondary workplaces (not commuting)	Requires a business-purpose record
• Work-related phone and internet use (e.g., rostering app use)	Must apportion work vs private use
• Small work tools or accessories required for duties (e.g., waiter's belt, bottle opener, bar tools)	Must be used exclusively or primarily for work

Expenses Generally Not Allowable

Expense	Reason
• Everyday clothing, including black pants, shirts and shoes	Considered conventional clothing
• Grooming, hair, cosmetics, tattoos or personal appearance items	Private
• Meals, drinks, snacks or coffee purchased during shifts	Private
• Travel between home and the usual cafe/restaurant	Private
• Courses for future career paths (e.g., sommelier, hotel management degree)	Not linked directly to current duties
• Personal kitchen tools or food supplies used at home	Private
• Home-office occupancy costs (rent, mortgage, rates) unless rules are met	High audit sensitivity
• Complete claim of devices or the internet without apportionment	Must apportion

Audit Risks & ATO Watch-Points

- Incorrect claims for “plain black” clothing sold as uniform
- Claims for meal or drink costs incurred during shifts
- Personal grooming or appearance costs claimed as work-related
- Tips, cash income, or complimentary meals are not disclosed as income
- Costs reimbursed by the employer are claimed as deductions

Required Evidence & Substantiation

1. Receipts or invoices
2. Written uniform requirement or employer policy
3. Travel purpose notes if claiming work-related trips
4. Phone/internet usage sample period
5. Log of any multi-site work
6. Records for depreciation if tools > $300

Examples of Correct Claim Treatment

Scenario	Treatment
1. Employer-required branded shirt and apron	Deductible
2. Black pants and shoes purchased to meet the dress code	Not deductible
3. Barista refresher course for current employer role	Deductible
4. Travel to the off-site catering event after signing on for the shift	Deductible with record
5. Phone used 40% for rostering and shift group comms	Claim **40%** portion