

## Overtime Meal Allowances

Depending on the industry that you work in some employers may require employees to work overtime, and in some circumstances will pay an Overtime Meal Allowance. This is often disclosed as a taxable allowance on the PAYG Payment Summary that is provided to you at the end of the financial year.

If you have received such an allowance and it is not shown on your payment summary, you do not have to include it as income on your tax return providing you have **spent all** the allowance on deductible expenses i.e. food and drink and you are not making a claim for expenses relating to the allowance on your tax return.

If the allowance is paid and disclosed on your PAYG Payment Summary for overtime work performed you can deduct a meal allowance without getting written evidence if:

- the allowance is to enable you to buy food or drink [in connection with](#) overtime that you work; and
- the allowance is paid or payable to you under an [industrial instrument](#); and
- the [Commissioner](#) considers reasonable the total of the losses or outgoings you claim that are covered by the allowance.

Employers do not have to show travel and award overtime meal allowances on payment summaries unless the allowances exceed the Commissioner's reasonable allowance amounts.

For the 2009-2010 financial year, the Commissioners reasonable allowance amount is \$24.95 per meal. (Contained in TD 2009/15).

*If you have any questions or require any further information please feel free to contact your Client Manager and they will be happy to assist you.*

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