

### Can I claim a deduction?

- Must have spent the money on an item directly relating to work & have a record of the purchase
- Cannot claim if reimbursed by your employer

### What can I claim?

- Electricity for heating, cooling & lighting
- Electricity to run computer, phone, etc
- Cleaning costs of a dedicated work area
- Phone & Internet costs \*\*\*
- Stationery, paper, ink, etc
- Depreciation on computer, printer, phone, furniture
- Gardening, Lawn Mowing

### What can't I claim?

- Coffee, tea, milk, etc
- Costs relating to home schooling your children
- Items you are reimbursed for, paid directly by your employer or provided by your employer
- Expenses during the time spent home schooling or lunch breaks

### How do I claim?

There are 3 methods available:

#### 1. Short Cut Method

Providing you are working from home to fulfil your employment duties:

- Claim 80 cents per hour for each hour you work from 1<sup>st</sup> March 2020 to 30<sup>th</sup> June 2020

This rate includes electricity, depreciation & repair of equipment costing less than \$300, cleaning, phone, internet, stationery, paper, ink, etc.

If you use this method you cannot claim any other expenses for working from home for that period.

You must have a record of hours worked from home – timesheet, roster, diary or similar document.

This method is not available from 1<sup>st</sup> July 2020.

#### 2. Fixed Rate

You must have a dedicated work area such as a home office (not the kitchen table).

- Claim 52 cents per hour for each hour you work from 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020

This rate includes electricity, depreciation & repair of equipment costing less than \$300.

This rate does not include phone, internet, stationery, paper, ink, etc \*\*\*.

You must have a record of hours worked from home – timesheet, roster, diary or similar document.

### 3. Actual Cost

You must have a dedicated work area such as a home office (not the kitchen table).

May include:

- Electricity
- Depreciation
- Phone
- Internet
- Cleaning
- Stationery, paper, ink, etc

Can claim the *work related portion* of these expenses:

- Keep a record of hours worked from home – timesheet, roster, diary or similar document
- Keep a diary for a 4 week period to show your usual pattern of working at home
- Keep all receipts for expenses
- Work out the cost of cleaning
- Work out the costs of electricity by determining the power consumption for each item of equipment, the cost per unit of power & the number of hours for the year for each item of equipment
- Work out the cost of you phone or internet – refer to ATO [here](#)

You must take into account other members of your household when you work out your expenses.

You can use the Fixed Rate Method from 1<sup>st</sup> July 2020 to 29<sup>th</sup> February 2020 then Short Cut Method from 1<sup>st</sup> March 2020 to 30<sup>th</sup> June 2020.

\*\*\* To calculate the work related portion of phone & internet, refer to ATO [here](#)

### Other Considerations

Laundry

Claims for laundry of uniforms must be reduced for the period worked from home

Car Expenses

Claims for car expenses must be reduced for the period worked from home