

Working from home

tax deductions



Overview of what you can and can't claim

Do you normally work from your employer's office and are now working from home (WFH)? Use this guide to understand how WFH may affect which expenses you can claim and how you claim them as a deduction in your income tax return. Remember, you cannot claim expenses reimbursed by your employer.

Deductions you may be able to claim	You DO have a dedicated work area	You DON'T have a dedicated work area
Costs of a room's utilities (ie gas, electricity)	Yes	No*
Work-related phone & internet costs	Yes	Yes
Cost of office equipment such as desks, chairs, computers, & monitors up to \$300 OR Decline in value (depreciation) for purchases that are greater than \$300	Yes	Yes
Decline in value (depreciation) of curtains, carpets & light fittings	Yes	No*
Cleaning costs	Yes	No*
Other running expenses (ie computer consumables - printer paper & ink & stationery.	Yes	Yes
Occupancy expenses such as rent, mortgage interest, insurance & rates	No	No

How to calculate WFH deductions

There are two ways to calculate WFH deductions:

(1) Fixed rate of 52c p/h, (2) Actual expenses.

[Learn about each method.](#)

* **Update:** optional new method for WFH expenses incurred between 1 Mar - 30 Jun 2020 - the 'shortcut' or 80c p/h method. [Learn more here.](#)

More information

This guide is an overview - visit the [Airtax WFH tax hub](#) to learn more. Or, if you have a specific question, [book a free 10 minute tax chat](#) with a PwC tax specialist.

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