

Home Office Expenses Checklist - June 2023

To determine your eligibility to claim home office expenses, please read the following statements and ensure ALL statements are relevant to your circumstances.

Please ensure you have diary evidence and substantiation for your claim, including records at the time you work to prove you incur the cost and details calculations and records. Please see the attached fact sheet for further information on records required.

- You incur additional running expenses as a result of working from home
- You work from home to fulfil your employment duties, not just completing minimal tasks
- You keep records at the time you work to prove you incur the cost

There are 2 methods to calculate your working from home deduction listed below, please choose which method suits your home office eligibility. Please speak to your Accountant if you are unsure.

Revised fixed rate method

The revised fixed rate method allows you to claim 67 cents per hour you work from home for the expenses listed below.

You no longer require a dedicated home office to use this method.

Expenses included in the revised fixed rate are:

- data and internet
- mobile and home phone usage
- electricity and gas
- computer consumables (e.g. printer ink)
- stationery.

You can't claim a separate deduction for any of the expenses the revised fixed rate includes.

You can claim a separate deduction for:

the decline in value of assets used while working from home, such as computers and office furniture, the repairs and maintenance of these assets and cleaning (only if you have a dedicated home office).

Number of hours you worked from home

Actual cost method

- data and internet
- mobile and home phone usage
- electricity and gas
- computer consumables (eg. printer ink)
- stationery
- the decline in value of assets used while working from home, such as computers and office furniture, as well as any maintenance and repairs of these items.
- cleaning (only if you have a dedicated home office).

To claim occupancy expenses when you work from home, you must show that:

it was necessary for you to work from home because your employer doesn't provide you with an alternative place to work from and the area of your home that you use for work is exclusively or almost exclusively used for work purposes and isn't readily capable of being used for any other purpose. Occupancy expenses include:

- Rent
- Mortgage interest
- Council rates
- Water rates
- Land taxes
- Home insurance premium

Home office floor space _____

Total house floor space _____



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