

## G - 2025 WORK RELATED EXPENSES WORKSHEET

Name

Please provide details of all work-related expenses incurred. If registered for GST, you exclude GST from the amounts. If you are not registered, claim the cost including GST.

This list is not exhaustive (refer to our Deductions Guide as to what can be claimed)

If insufficient space please provide details on a separate sheet.

Description	Total	Personal Use %	Amount Claimed
Clothing, uniforms, footwear (industry specific)			
Computer			
Conferences, Seminars, Training courses			
Internet			
Journals/Publications			
Laundry (industry specific)			
Mobile/Telephone			
Professional memberships			
Professional association & Union fees			
Self-education: course fees, textbooks, stationery, travel (detail connection to current employment)			
Software			
Stationery & Printer consumables			
Subscriptions			
Travel – domestic (tolls, public transport, parking)			
Travel – domestic (meals, accommodation,			
Travel - overseas			
Working from home – details below			

The record keeping requirements and methods for calculating working from home deductions has changed for the 2024–25 income year onwards.

### Eligibility to claim

To claim working from home expenses, you must:

- be working from home to fulfil your employment duties, not just carrying out minimal tasks, such as occasionally checking emails or taking calls
- incur additional running expenses as a result of working from home
- have records that show you incur these expenses.

To calculate your deduction for working from home expenses, you must use one of the methods set out below.

Where you incur running expenses for both private and work purposes, you need to apportion your deduction. You can only claim the work-related portion as a deduction.

From the 2024–25 income year, the methods available to calculate working from home deductions are the:

- fixed rate method
- actual cost method

While the actual cost method remains unchanged, the fixed rate method has been updated to better reflect contemporary working from home arrangements, making it easier to calculate expenses and avoid time-consuming apportionment calculations.

#### **FIXED RATE METHOD (Option 1)**

- You can claim 70 cents per hour you work from home
- removes the requirement to have a dedicated home office space
- The rate includes:
  - electricity and gas
  - phone and internet usage
  - computer consumables
  - stationery
- allows taxpayers to separately claim the work-related portion of the decline in value of depreciating assets – such as office furniture and technology (see worksheet).

The rate per work hour (70c) includes the total deductible expenses for the above additional running expenses. If you're using this method, you can't claim an additional separate deduction for these expenses.

The fixed rate method can also be used by businesses that operate some or all of their business from home to claim home-based business expenses.

If you plan to use the fixed rate method for your 2024–25 tax return, you need to record the number of hours worked from home in a timesheet, roster diary

Period Start Date	Period End Date	No of Hours/Week

#### **ACTUAL COST METHOD (Option 2)**

To use the actual cost method to claim actual expenses, you must:

- incur additional running expenses as a result of working from home
- keep records or other written evidence, which shows the amount:
  - you spend on expenses
  - you spend on depreciating assets you buy and use while working from home
  - of work-related use for your expenses and depreciating assets.

You don't incur additional running expenses if other members of your household (who are not working from home) are in the same room as you while you are working from home.

Using the actual costs method, you work out your deduction by calculating the actual additional expenses you incur when working from home. This includes expenses you incur for:

- the decline in value of depreciating assets – for example, home office furniture (desk, chair) and furnishings, phones and computers, laptops or similar devices.
- electricity and gas (energy expenses) for heating, cooling and lighting
- home and mobile phone, data and internet expenses
- stationery and computer consumables, such as printer ink and paper
- cleaning your dedicated home office.

Where you incur running expenses for both private and work purposes, you need to apportion your deduction. You can only claim the work-related portion as a deduction.

In limited circumstances, you may also be able to claim occupancy expenses (such as mortgage interest or rent).

### **Cleaning expenses**

If you have a dedicated home office, work out the cost of your cleaning expenses and apportion your claim for any:

- private use of your home office
- use of the home office by other members of your household.

For example, if you have a room set up as a home office, add together your receipts for cleaning expenses and multiply by the floor area of the dedicated work area, divided by the whole floor area of the house. Then reduce this amount by the percentage of private use by yourself and the use of the home office by other household members.

### **Electricity and gas for heating, cooling and lighting**

Work out the cost of your electricity and gas (energy expenses) for heating, cooling and lighting by using the:

- cost per unit of power you use (your utility bill has this information)
- average units you use per hour, which is the power consumption per kilowatt hour for each appliance, equipment or light used
- total annual hours used for work-related purposes by checking your record of hours worked or your diary.

### **Phone, data and internet**

- If you receive an itemised phone or internet bill, you need to work out your work-related use over a continuous 4-week period. You can use your work-related percentage for the 4-week period to work out your expenses for the whole income year.
- example, you can mark your work-related calls on your monthly phone bill and work out your work-related use based on the number of those phone calls compared to your total calls.

### **Record keeping for actual costs method**

To claim your work from home expenses using actual costs, you must keep:

- either a record showing:
  - the number of actual hours you work from home during the entire income year – for example, a timesheet or spreadsheet
  - a continuous 4-week period that represents your usual pattern of working at home – for example, a diary.

You must also keep records that show:

- the additional running expenses you incurred while working from home, such as receipts, bills and other documents
- how you worked out the amount of your deduction.

### **Expenses you can't claim**

Employees generally can't claim occupancy expenses such as rent, mortgage interest, house insurance premiums, council and water rates and land taxes.

### **Employees who work at home can't claim costs:**

- for coffee, tea, milk and other general household items your employer may otherwise have provided you with at work

- related to children and their education – this includes setting them up for online learning, teaching them at home or buying equipment such as iPads and desks that you're reimbursed for, paid directly by your employer or the decline in value of items provided by your employer – for example, a laptop or a phone.
- If you want to claim work related expenses not covered by the fixed rate method refer to checklist G.

Description	Total	Personal Use %	Amount Claimed
Cleaning			
Electricity			
Gas			
Internet/Data			
Mobile/Telephone			
Stationery & Printer consumables			
TOTAL			