



uniting  
church  
in Australia,  
Synod of NSW & ACT

# STAFF

## GUIDANCE NOTE

### Working from Home Expenses

#### Claiming a tax deduction for working from home expenses using the COVID “shortcut”

Those staff who have regularly worked from home in the past may already be aware of the “fixed rate” and “actual expense” methods of claiming income tax deductions when working from a home office.

However, to make claims much simpler during COVID lockdown, the COVID “shortcut” is now available for you to calculate the working from home expenses tax deduction for the period 1 March 2020 to 30 June 2020.

The shortcut is to claim 80c/hour for every hour working from home in your tax return and can be claimed regardless of whether you have a designated office space, provided:

- ▶ you are working from home to fulfil your employment duties (and not just carrying out minimal tasks like occasionally checking emails/taking calls); and
- ▶ you have incurred additional deductible expenses because you are working from home.

The shortcut rate covers all additional work-related expenses such as electricity, heating, phone and internet costs, computer consumables and stationery as well as the decline in value of your office furniture and equipment. No receipts are required to claim under the shortcut. However, if you use the shortcut rate, you can't use the fixed rate or actual expense methods to claim for working from home expenses over the COVID lockdown period.

Record of the hours you have worked from home must be kept to support your claim using the shortcut. Timesheets are acceptable but for those who don't have them, other substantiation such as a diary should be kept of the hours worked from home.

For more information visit: <http://ato.gov.au/workingfromhome>

**\* Please Note: This information is correct as at 21 May 2020. It should be taken as general advice to be considered in relation to your particular circumstances.**

### GENERAL ADVICE FOR OUR EMPLOYEES WORKING IN:

THE SYNOD OFFICE

UNITING FINANCIAL  
SERVICES

UNITING MISSION AND  
EDUCATION

UNITING VENUES