



COVID-19 Working From Home Claim Form (From 1 March to 30 June 2020)

The ATO has introduced a temporary Shortcut method in addition to the existing Fixed Rate (52cents/hr) and Actual Cost methods to assist taxpayers to easily calculate their COVID-19 home office claims for employees who have had to work from home due to COVID-19 from 1 March to 30 June 2020.

Under the Shortcut method, you can claim a deduction of 80cents/hr you worked from home from 1 March to 30 June 2020 as long as you:

- Are working from home to fulfil your employment duties and not just carrying out minimal tasks such as occasionally checking emails or taking calls; and
- Have incurred additional running expenses as a result of working from home

The Shortcut method covers all additional deductible running expenses including the following:

- Electricity and gas
- Home phone usage
- Home internet usage
- Computer consumables such as printer ink and stationery
- Depreciation and repair of home office furniture and furnishings
- Depreciation of computer, laptop or similar device

If you use the Shortcut method, you can't claim any of the above expenses for working from home between 1 March to 30 June 2020.

Records you must keep

You must keep a record of the number of hours you have worked from home. This could be in the form of a timesheet, roster, diary, or similar document that sets out the hours you worked and when.

If you would like to continue to claim working from home during COVID-19 using the Shortcut method, please complete the following:

I, _____ (*insert full name*), confirm that I had to work from home due to COVID-19 between 1 March to 30 June 2020 to fulfil my employment duties and incurred additional running expenses as a result. I also confirm that I have kept a record of the number of hours worked from home and they are as follows:

- Total hours worked from home due to COVID-19 from 1 March to 30 June 2020
_____ hours

Dated the day of 20.....

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Signature of Taxpayer