



## Fixed rate method – 52 cents

Check your eligibility to calculate work from home expenses using the fixed rate method – 52 cents per hour.

**Last updated** 25 June 2024

### Eligibility to claim

The fixed rate (52 cents per work hour) was the rate available to calculate your work from home expenses from 1 July 2018 to 30 June 2022. If you are working out your claim for working from home expenses for the current year, see [Choosing a method how to calculate your claim](#).

To use the fixed rate method, you must:

- incur **additional running expenses** as a result of working from home
- have a dedicated home office that you use when you work from home
- have records that show the work-related portion of expenses not covered by the fixed rate per hour
- have records of the number of hours spent working at home for the whole income year.

### How it works

You can claim the fixed rate of 52 cents for each hour you worked from home. The rate includes the additional running expenses you incur for:

- the decline in value of home office furniture and furnishings – for example, a desk
- electricity and gas (energy expenses) for heating, cooling and lighting

- cleaning your dedicated home office.

You can also claim the work-related portion of the following expenses, which are not covered by the 52 cents per hour rate, if you incur these expenses as a result of working from home:

- **home phone and internet expenses**, including the decline in value of the handset
- **stationery and computer consumables**, such as printer ink and paper
- **decline in value of depreciating assets** other than home office furniture and furnishings used for work purposes – for example, computers and laptops.

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 where you have a dedicated home office, you may also be able to claim **occupancy expenses** (such as mortgage interest or rent).

## Calculate your deduction

Use our home office expenses calculator to help work out your deduction.

[Home office expenses calculator](#)

## Record keeping for the fixed rate method

To claim your working from home expenses, 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 roster
  - a continuous 4-week period that represents your usual pattern of working at home – for example, a diary

- receipts or other written evidence that shows the amount spent on expenses and depreciating assets you buy
- phone accounts identifying your work-related phone calls and private phone calls to work out your percentage of work-related use for a continuous 4-week period
- a diary or similar document that shows
  - your work-related internet use, your private internet use and any internet use by other members of your household
  - the percentage of the year you use your depreciating assets exclusively for work.

If you record the hours you work from home during a continuous 4-week period, you can use it across the rest of the income year to work out the total number of hours you work from home. However, if your work pattern changes you need to create a new record.

You will need to keep records for the entire income year if you don't keep records showing a representative 4-week period of your work hours or the work-related use of your phone, internet and depreciating assets.

You can use the **myDeductions** tool in the ATO app to keep track of your expenses and receipts throughout the year.

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