



Shortcut method

Check if you're eligible to calculate your working from home deduction using the shortcut method of 80 cents per hour.

Last updated 25 June 2024

Eligibility to claim

The shortcut method (80c per work hour) is temporary, you can **only** use it to work out your deduction for work from home expenses:

- between 1 March 2020 to 30 June 2020 in the 2019–20 income year
- for the 2020–21 and 2021–22 income years.

If you are working out your claim for working from home expenses for the current year, see [Choosing a method to calculate your claim](#).

You can use the shortcut method if you:

- incur additional running expenses as a result of working from home
- have a record of the total number of hours you worked from home.

How it works

The temporary shortcut method simplifies how you calculate your deduction for working from home expenses.

Using this method, you:

- can claim 80 cents per hour for each hour you work from home
- can't claim any other expenses for working from home, even if you bought new equipment.

The shortcut method covers all your working from home expenses, such as:

- phone and data expenses
- internet expenses
- the decline in value of equipment and furniture
- electricity and gas (energy expenses) for heating, cooling and lighting.

The shortcut method includes decline in value of all items. If you choose to use this method there is no requirement to separately calculate the decline in value of equipment or depreciating assets or any other working from home expense.

However, as you may need to use a different method to work out your working from home deduction in later years it's important to keep the:

- receipts for depreciating assets or equipment you use when working from home
- records of how you calculated your work-related use of the asset
- your decline in value calculations.

Calculate your deduction

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

[Home office shortcut method calculator](#)

Record keeping for the shortcut method

You must have a record of the total hours you worked from home – for example, a timesheet, roster or diary.

Completing your tax return

Once you calculate your deduction, enter the amount at **Other work-related expenses** in your tax return.

Include in the description field **COVID-19 hourly rate** if lodging through myTax.

QC 72162

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).