



Your top 5 work-from-home questions

We answer your questions about claiming work-from-home deductions for this tax time.

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1. What is the fixed rate for Tax Time 2025?

The fixed rate for the 2024–25 income year is 70 cents per hour worked from home.

As this rate may change each year, it's important to check our website so you can [claim the right amount \(/individuals-and-families/income-deductions-offsets-and-records/deductions-you-can-claim/working-from-home-expenses/fixed-rate-method#ato-Howitworks\)](#) for that year, for your clients. We encourage you and your clients to use our [home office expenses calculator \(/calculators-and-tools/home-office-expenses-calculator\)](#).

2. Is there a minimum number of hours to qualify for a working from home (WFH) deduction?

No, there's no minimum number of hours required to [claim a WFH deduction \(/individuals-and-families/income-deductions-offsets-and-records/deductions-you-can-claim/working-from-home-expenses\)](#). To claim these expenses, your client must:

- be working from home to fulfil their employment duties, not just carrying out minimal tasks, like checking emails or taking calls
- incur additional running expenses because of working from home

- have records ([/tax-and-super-professionals/for-tax-professionals/prepare-and-lodge/tax-time/tax-time-toolkits/tax-time-toolkit-general#RecordKeeping](#)) that show they incurred these expenses.

3. What types of records do taxpayers need to prove their ‘total hours worked from home’?

- To use using the fixed rate method, your clients need to have records that show all of their hours worked from home between 1 July 2024 and 30 June 2025 (including their start and finish time, each time they worked from home). This can be recorded through a diary, spreadsheet, rosters or timesheets.
- The record of hours must be made at the time they work from home, or as soon as possible afterwards. We will no longer accept an estimate or a representative record.
- If using the actual cost method, they’ll need a record showing a continuous 4-week period that represents the usual pattern of working at home – for example, a diary.

4. What is a practical way to prove work use of my phone?

If your client uses the fixed rate method to claim their working from home expenses, they can’t claim a separate deduction for their phone calls and data usage. These expenses are included in the fixed rate per hour.

If your client is planning to use the actual cost method to claim their working from home expenses, they will need to calculate their work-related percentage of phone calls and data usage on a reasonable basis.

Keeping a spreadsheet or diary for a continuous 4-week period is the easiest way to work out the deduction. This can be paper or electronic records that show how they calculated the percentage of work-related use (for example – number of phone calls made, or time spent using the internet for work versus private use).

A record of a continuous 4-week period representing work use can then be used across the rest of the income year to calculate the full deduction.

5. Can an employee claim rent as part of the actual cost method if they work from home full time?

An employee working from home generally can't claim for [occupancy expenses](#) ([/individuals-and-families/income-deductions-offsets-and-records/deductions-you-can-claim/working-from-home-expenses/occupancy-expenses](#)) such as rent, insurance or mortgage interest – except in limited circumstances where they have an area of their home set aside as a 'place of business'. If your client is intending to claim occupancy expenses, there may be capital gains tax (CGT) implications for their home.

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