

# Working From Home Sheet Instructions

In the Excel workbook you will see there are 4 tabs for different sheets. Depending on your situation you will need to complete between 1 and 3 of the sheets, the fourth is a summary page grouping the information from the other 3 together.

## 1. WFH Simple Sheet

This sheet is used if you wish to use the simple, fixed rate method for claiming WFH costs. You only need to record the hours worked or studied at home each day. You do need to record the hours for every day of the year, you cannot record for part of the year and use that to approximate the rest of the year.

All times are to be entered as decimal numbers, for example 3 hours and 45minutes would be entered as 3.75. If you are not sure of the decimal equivalent to a number of minutes, it is the minutes divided by 60. e.g. 35 minutes =  $35/60 = .58$ .

This claim covers electricity, mobile phone use, internet use, basic stationery, and other basic costs. You can still make separate claims for purchases for larger items, such as desks, chairs, computers etc. These items will be put on the "WFH Other Claims" sheet, which is detailed below. If any of these items are used for both work and personal functions, you will need to use the 28-day record period on the "WFH Actual Cost" sheet to determine a percentage, details below.

The ATO requirement is that you keep a "Contemporary Record", meaning you fill it in as you go. If you have another record of the hours worked at home, such as time sheets from your employer which clearly show which hours were worked at home or a time keeping app, you do not need to transfer the numbers to this sheet. We will just need the total number to put on your tax return and you will need to hold copies of your records for a minimum of 5 years.

Please remember to enter your name on the top of the page, particularly if using the couple's version so we know which hours belong to which person.

## 2. WFH Actual Cost Sheet

This sheet is intended mainly for people who wish to use the actual cost method to claim Working From Home costs. It requires more detail than the simple method, but only requires a 28-day representative period and usually results in a better claim than the fixed rate method.

The sheet has two main sections. On the left we have the section for entering the costs of services used and on the right we have the section for recoding the 28-day representative period.

On the left of the sheet you will need to enter the Kilowatt rating for any items that are being used. This can be found on the compliance plate of an appliance, or sometimes the manufacturer's website. Most electrical items will have their compliance plate on the back or bottom of the item, and items like laptops and computer monitors often have it printed on the "power brick".

One item class that can be tricky is heat pumps. The "advertised" kW rating is not their power use, it is a measure of how much heat they can move around. The power use kW rating is often most easily found by looking on the manufacture's website, although it should be on the unit somewhere, often on the outside portion.

Double check the Kilowatt rate (kw Rate) matches what your utility is charging, it has been prefilled with data from Aurora, but may have changed and other suppliers have their own rates.

The row names for the "Other Electrical Items" can be updated in the right of the sheet in the 28-day representative period.

Below the Electrical section are spaces to put in the monthly costs for your phone and internet plans, if applicable.

Below that are areas for other common heat sources, such as wood and gas, please fill in the costs if applicable. The Gas section has been set up to allow for the 3 main types of gas supply, small bottles you take to be refilled/replaced, large bottles that are rented and refilled as part of a service, and fixed supply.

The 28-day period on the right of the sheet needs to be completed in the same single 28-day period, you cannot do the internet use in one month and the phone in another. This also includes both people in the couples' sheet doing it in a single pass. If the two people in a couple are not working from home in the same period, you will need to each do a single version and let us know the periods each person worked from home.

For the Private use in the items that have it please make sure to include any use by anyone who is not on the sheet, such as children, or a spouse not making a claim if using the single version.

All times are to be entered as decimal numbers, for example 3 hours and 45minutes would be entered as 3.75. If you are not sure of the decimal equivalent to a number of minutes, it is the minutes divided by 60. e.g. 35 minutes =  $35/60 = .58$ .

The bottom two sections are to be used if a purchase of an item needs to have its use percentage calculated, the cost of the item will be recorded on the "WFH Other Claims" sheet.

Please remember to enter your name on the top of the page, particularly if using the couple's version so we know which hours belong to which person.

### 3. WFH Other Claims

The name of the applicable people will be pulled from the “WFH Actual Cost” sheet, so please make sure it has been set there.

The Equipment section is for large purchases, such as chairs, desks, computers etc. that may need to be depreciated. Most of the preset items are set to pull the percentage of use from the “WFH Actual Cost” sheet and the claim section is the expected total claim over the whole period the item is depreciated, not the claim to be made this year. (Unless it is being instantly written off).

There is a small section with a few common claims that are not related to WFH, such as Union dues and kilometers traveled for work.

The Supplies section are your small purchases. The printing percentage will be automatically calculated from your use on the 28-day representative period, so enter the whole amount spent on the supplies.

If you are unsure on the percentage to claim, it can be discussed during your appointment.

#### 4. Summary

This sheet is a display of the final figures from the other sheets, there is nothing to be entered here.

If you have any questions, feedback, or require assistance filling in the sheet please contact Tristan on **03 62 235 606** or send us an e-mail at [reception@financialservicestas.com.au](mailto:reception@financialservicestas.com.au)