

Home office expenses

If you're an employee who regularly works from home, you may be able to claim a deduction for expenses relating to that work. These are generally home office running expenses, and phone and internet expenses.

In limited circumstances you may also be able to claim occupancy expenses. One such circumstance is if your home is your principal place of business. If that is the case you should refer to [running your business from home](#). The other situations where you may be entitled to claim occupancy expenses are addressed below.

Expenses you can claim

Check out the table below for the expenses you can claim as well as the three ways you can work at home, which include:

- home is your principal place of work and you have a dedicated work area that is unlikely to be suitable for domestic use
- home is not your principal place of work but you have a dedicated work area – for example a study
- you work at home but you don't have a dedicated work area – for example, you use a room with a dual purpose such as a lounge room.

Expenses	Home office expenses you can and can't claim		
	Home is principal workplace with dedicated work area	Home not principal workplace but has dedicated work area	You work at home but no dedicated work area
Running expenses	Yes	Yes	No (see note 1)
Work-related phone & internet expenses	Yes	Yes	Yes
Decline in value of a computer (work related portion)	Yes	Yes	Yes
Decline in value of office equipment	Yes	Yes	Yes
Occupancy expenses	Yes	No	No

Note 1: Generally, an employee who works at home and who does not have a dedicated work area will not be entitled to claim running expenses or their claim for running expenses will be minimal. This is due to the fact that they can only claim the additional running expenses incurred as a result of working from home