SUBSTANTIATING MOBILE PHONE USAGE FOR WORK-RELATED CALLS

AUSTRALIA – FOUR WEEK DIARY METHOD



To claim the work-related portion of your mobile phone expenses, you need evidence to show how much of your use is for work.

HOW TO SUBSTANTIATE

1. ITEMISED PHONE BILLS

Get itemised statements from your mobile provider showing outgoing calls. Highlight or identify business-related calls.

2. CALL LOG OR DIARY

Keep a record of:

- Date
- Time
- Contact / business name
- Purpose of the call
- Duration (optional)

3. WORK PERCENTAGE CALCULATION

Over a representative period (such as 4 weeks), calculate the percentage of work-related calls.

4. SUPPORTING DOCUMENTATION

- Calendar entries
- Emails arranging or confirming calls
- Client or customer records
- Employer records

5. EMPLOYER CONFIRMATION

A letter or policy stating you are expected to use your personal mobile phone for work.

EXAMPLE – FOUR WEEK CALL DIARY

DATE	TIME	CONTACT / BUSINESS	PURPOSE OF CALL	DURATION	WORK-RELATED?
Mon 6 May	9:15 am	ABC Supplies	Order materials	6 mins	Yes
Mon 6 May	12:40 pm	John Smith (Client)	Project update	8 mins	Yes
Mon 6 May	6:30 pm	Mum	Personal	5 mins	No
Tue 7 May	10:20 am	Site Manager	Site meeting time	4 mins	Yes
Tue 7 May	7:45 pm	Friend	Personal	7 mins	No
...	...	...	...	...	...

Complete this for **4 consecutive weeks** to ensure it is representative of your normal usage. The ATO accepts a four week diary as a reasonable method to determine the work-related percentage, provided it reflects your normal pattern of use.

EXAMPLE CALCULATION

Over a 4 week period:

Total calls made	240
Work-related calls	72

Work-related percentage

72 ÷ 240 = **30%**

This percentage can be applied to your mobile phone expenses (calls, plan charges, etc.) if your usage pattern remains consistent.

APPLYING TO YOUR MOBILE BILL

Monthly mobile bill	$80.00
Work-related percentage	30%

Work-related claimable amount

$80.00 x 30% = **$24.00** per month

Only claim the work-related portion of your mobile phone expenses.

KEEP YOUR RECORDS

Keep your diary, itemised bills and any supporting documents for at least 5 years. The ATO may ask to see your records.

Australian Government
Australian Taxation Office

This information is general in nature. For specific advice, please refer to the ATO website or speak with a tax professional.