

# Did you have a pandemic home office?

Use this worksheet to determine your eligible expenses and the method that will be most advantageous.

## **METHODS:**

### **Option 1: Temporary Flat Rate Method (2020 Tax Year Only)**

#### Eligibility

- You worked from home in 2020 due to the COVID-19 pandemic.
- You worked more than 50% of the time from home for a period of at least four consecutive weeks in 2020.

#### Temporary Flat Rate Method

This method simplifies your claim for home office expenses. You can claim \$2 for each day that you worked from home during a period of time that lasts at least four consecutive weeks in 2020. The maximum claim is \$400 (200 working days) per individual.

Using this method you do not have to calculate the size of your work space or keep supporting documentation.

### **Option 2: Detailed Method Use Form T2200, or Form T2200S**

#### Eligibility

- You worked from home in 2020 due to the COVID-19 pandemic.
- You worked more than 50% of the time from home for a period of at least four consecutive weeks in 2020.
- You have a completed and signed form T2200S, or from T2200 from your employer.
- The have supporting documents of office expenses you intend to claim. These expenses are used directly in your work.
- Your employer has not reimbursed you for any of these expenses

#### Detailed Method

Use the detailed method if you think your home office expenses are in excess of \$2 each day that you worked from home.

To calculate the percentage of work-space-in-the-home expense you can deduct, use a reasonable basis, such as the area of your work-space divided by the total finished area (including hallways, bathrooms, kitchens, etc.) Use our handy worksheet! Use a reasonable percentage for expenses that are also personal, like home internet and telephone.

Use form T2200 if you have other employment expense to claim, like Vehicle Expenses.



# Income Tax Plus Inc.

## What expenses can I claim?

Expense	Detailed Method
<b>Mortgage Interest</b>	No
<b>Rent</b>	Yes
<b>Electricity</b>	Yes
<b>Heating</b>	Yes
<b>Property Tax</b>	Yes (Commission Employee Only)
<b>House Insurance</b>	Yes (Commission Employee Only)
<b>Internet</b>	Work-Use Portion Only
<b>Masks / Hand Sanitizer</b>	Yes – if the T2200 indicates the specific expense was required for your job and you were not reimbursed by your employer.
<b>Telephone</b>	Work-Use Portion Only
<b>Supplies such as pens, ink, printer etc.</b>	Yes – if the T2200 indicates the specific expense was required for your job and you were not reimbursed by your employer.
<b>Furniture</b>	No
<b>Capital Expenses</b>	No
<b>Maintenance</b>	

For maintenance costs, it may not be appropriate to use a percentage of these costs. For example, if the expenses you paid were to maintain a part of the house that was not used as a workspace, then you cannot deduct any part of them. Alternatively, if the expenses you paid were to maintain the work space only, then you may be able to deduct all or most of them. A good example of a reasonable maintenance expense would be light bulbs for your home office.

## Worksheet Detailed Method for Home Office Expenses

General Information			
Name			
Start Date		End Date	
Work Space Square Footage		Total Square Footage of Home	
Expenses Incurred to Earn Salary or Commission Income			
Stationary		\$	
Other (postage, ink cartridge, other office supplies, etc.)		\$	
Telecommunications (employment use of a cell phone, long distance calls for employment purposes etc.)		\$	
Percentage of Work Related Telephone Use		%	
Work-space-in-the-home Expenses Use amounts for the period you worked from home only.			
Heat		\$	
Electricity		\$	
Water / Sewer		\$	
Rent		\$	
Internet		\$	
Percentage of Work Related Internet Use		%	
Maintenance (cleaning supplies, light bulbs, etc.) <small>COMMISSION EMPLOYEES ONLY</small>		\$	
Home Insurance <small>COMMISSION EMPLOYEES ONLY</small>		\$	
Property Taxes <small>COMMISSION EMPLOYEES ONLY</small>		\$	
Expenses Incurred to Earn Commission Income Only			
Licenses		\$	
Bonding Premiums		\$	
Rental of Office Equipment		\$	
Training Costs		\$	
Other (please specify)		\$	

Note: Our fee for completing the T777 Statement of Employment Expenses, is \$50.00 + HST.  
(More if we need to total receipts).

You would need deductible expenses in excess of \$730 to justify the additional cost of filing using this method over the temporary simplified method.

# Form T2200S,

## Declaration of Conditions of Employment – SHORT

Use this form if you are choosing the detailed method to claim home office expenses related to the COVID-19 Pandemic.



## Declaration of Conditions of Employment for Working at Home Due to COVID-19

This form is only for employees who worked from their home in 2020 due to COVID-19. The **employer** must complete and sign this form if the employee chooses to use the detailed method to calculate their home office expenses (work-space-in-the-home and supplies). If the employee is required to pay for expenses other than home office expenses, do not use this form. Instead, complete Form T2200, Declaration of Conditions of Employment.

The **employee** does **not** need to attach this form to their return, but they must keep it in case the Canada Revenue Agency asks to see it later. However, employees must complete and attach Form T777S, Statement of Employment Expenses for Working at Home Due to COVID-19, to their tax return to deduct home office expenses for the year.

For more information about claiming employment expenses, see Guide T4044, Employment Expenses.

### Part A – Employee information

Last name	First name	Tax year <b>2020</b>
Employer address		

### Part B – Conditions of employment

1. Did this employee work from home due to COVID-19?  Yes  No
2. Did you or will you reimburse this employee for any of their home office expenses?  Yes  No
3. Was the amount included on this employee's T4 slip?  Yes  No

### Employer declaration

I certify that this employee worked from home in 2020 due to COVID-19, and was required to pay some or all their own home office expenses used directly in their work while carrying out their duties of employment during that period.

I certify that the information given on this form is, to the best of my knowledge, correct and complete.

**Note:** Clearly print the name and telephone number of the authorized person in case we need to call to verify information.

Name of employer	Name and title of authorized person
Date	Signature of employer or authorized person
ext. Telephone number	

This section is to be completed by the employee if this form is requested by the Canada Revenue Agency.

Name of employee	Social insurance number	Date
Home address		

See the privacy notice on your return.

# Form T2200, Declaration of Conditions of Employment

Use this form if you are choosing the detailed method, or if you have other employment expenses to claim like Vehicle Expenses.



# Declaration of Conditions of Employment

The **employer** must complete this form for the employee to deduct employment expenses from their income.

The **employee** does not have to file this form with their return, but must keep it in case we ask to see it. For details about claiming employment expenses, see Guide T4044, Employment Expenses, or interpretation bulletins IT-352, Employee's Expenses, Including Work Space in Home Expenses, and IT-522, Vehicle, Travel and Sales Expenses of Employees.

## Part A – Employee information (please print)

Last name	First name	Tax year	Social insurance number
Home address		Business address	
Job title and brief description of duties			

## Part B – Conditions of employment

1. Did this employee's contract require them to pay their own expenses while carrying out the duties of employment?.....  Yes  No

Answer **"yes"** even if you provide an allowance or a reimbursement in respect of some or all such expenses.

If **no**, the employee is **not** entitled to claim employment expenses, and **you are not required to answer any of the other questions.**

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2. Did you normally require this employee to travel to locations that were not your place of business or between different locations of your places of business, during the course of performing their employment duties?.....  Yes  No

If **yes**, what was the employee's area of travel (be specific)? \_\_\_\_\_

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3. Did you require this employee to be away for at least 12 **consecutive** hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work?  Yes  No

If **yes**, how frequently? \_\_\_\_\_

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4. Indicate the period(s) of employment during the year: From 

Year	Month	Day

 to 

Year	Month	Day

If there was a break in employment, specify dates: \_\_\_\_\_

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5. Did this employee receive or were they entitled to receive a motor vehicle allowance?.....  Yes  No

If **yes**, indicate:

- the amount received as a fixed allowance, such as a flat monthly allowance \$ \_\_\_\_\_
- the per km rate used \_\_\_\_\_ (\$/km), and the amount received \$ \_\_\_\_\_
- the amount of the allowance that was included on the employee's T4 slip \$ \_\_\_\_\_

Did this employee have the use of a company vehicle?.....  Yes  No

Was the employee responsible for any of the expenses incurred for the company vehicle?.....  Yes  No

If **yes**, indicate the amount and type of expenses:

Amount	Type of expense
\$ _____	_____
\$ _____	_____
\$ _____	_____

6. Did you require this employee to pay for expenses for which they **did** or **will** receive a reimbursement? .....  Yes  No

If **yes**, indicate the amount and type of expenses that were:

	Amount	Type of expense	Included on T4 slip
• received upon proof of payment	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
• charged to the employer, such as credit card charges	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

7. Did you require this employee to pay other expenses for which they **did not** receive any allowance or reimbursement? .....  Yes  No

If **yes**, indicate the type(s) of expenses: \_\_\_\_\_

8. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? .....  Yes  No

If **yes**, indicate the commissions paid (\$ \_\_\_\_\_).

and the type of goods sold or contracts negotiated ( \_\_\_\_\_ ).

Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed? .....  Yes  No

If **yes**, is the commission income from this account included in box 14 of the T4 slip? .....  Yes  No

9. Did this employee's contract of employment require them to:

- rent an office away from your place of business? .....  Yes  No
- employ a substitute or assistant? .....  Yes  No
- pay for supplies that the employee used directly in their work? .....  Yes  No
- pay for the use of a cell phone? .....  Yes  No

Did you or will you reimburse this employee for any of these expenses? .....  Yes  No

If **yes**, indicate the type of expense and amount you did or will reimburse:

	Amount	Type of expense	Included on T4 slip
	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

10. Did this employee's contract of employment require them to use a portion of their home for work? .....  Yes  No

If **yes**, approximately what percentage of the employee's duties of employment were performed at their home office? ..... %

Did you or will you reimburse this employee for any of their home office expenses? .....  Yes  No

If **yes**, indicate the type of expense and amount you did or will reimburse:

	Amount	Type of expense	Included on T4 slip
	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

<p>11. Did this employee work for you as a tradesperson? .....</p> <p>If <b>yes</b>, did you require this employee, as a condition of employment, to purchase and provide tools that were used directly in their work? .....</p> <p>If <b>yes</b>, do all of the tools itemized on the list provided to you by the employee satisfy this condition? .....</p> <p><b>Please sign and date the list.</b></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>12. Did this employee work for you as an apprentice mechanic? .....</p> <p>If <b>yes</b>, was this employee registered in a program established under the laws of Canada or of a province or territory that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? .....</p> <p>Did you require this apprentice mechanic, as a condition of employment, to purchase and provide tools that were used directly in their work? .....</p> <p>If <b>yes</b>, are all of the tools itemized on the list provided to you by the employee used in connection with the employee's work for you as an apprentice mechanic in the program described <b>in this question</b>? .....</p> <p><b>Please sign and date the list.</b></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>13. Did this employee work for you in forestry operations? .....</p> <p>Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)?.....</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

**Employer declaration**

<p>I certify that the information provided on this form is, to the best of my knowledge, correct and complete.</p>		
<p>_____</p> <p>Name of employer (print)</p>		<p>_____</p> <p>Name and title of authorized person (print)</p>
<p>_____</p> <p>Date</p>	<p>_____</p> <p>ext.</p>	<p>_____</p> <p>Telephone number</p>
<p>_____</p> <p>Signature of employer or authorized person</p>		
<p><b>Note:</b> Please clearly print the name and telephone number of the authorized person in case we need to call to verify information.</p>		

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