

HOME OFFICE CHECKLIST – 2022 COVID-19 ONLY

Each employee working from home who meets the eligibility criteria can use the temporary flat rate method to calculate their deduction for home office expenses. You can find detailed information here:

https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4044/employment-expenses.html#flat_method

To use this method to claim the home office expenses you paid, you must meet **all** of the following conditions:

- You worked from home in 2022 due to the COVID-19 pandemic.

What if you chose to work from home?

If you were not required to work from home, but your employer provided you with the choice to work at home because of COVID-19 then the CRA WILL consider you to have worked from home due to COVID-19.

- You worked more than 50% of the time from home for a period of at least four consecutive weeks in 2022.

- You are only claiming home office expenses and are not claiming any other employment expenses on line 22900.

- Your employer did not reimburse you for all of your home office expenses.

What if your employer has reimbursed you for some of your home office expenses? You need to meet all of the above conditions to be eligible to use the Temporary flat rate method.

Flat Rate Method

How many days did you work from home in 2022 due to COVID-19? _____ X \$2 = _____
Maximum of \$500 to be entered on line 22900 of your return as well as line 9939 of Form T777S.

Detailed Method – Requires Form T2200S to be completed by employer and supporting documents.

Square footage of your home _____ Square footage of your office space _____

Expenses for the following:

Heat: _____

Electricity: _____

Water: _____

Home internet access fees: _____

Maintenance (cleaning supplies, light bulbs, etc.): _____

Home Insurance (commission employees only): _____

Property Taxes (commission employees only): _____