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Frequently asked questions – Home office expenses for employees

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Is this a credit or a deduction?

Home office expenses can be claimed as a deduction on an employee's personal income tax return. A deduction reduces the amount of income they pay tax on, so it reduces their overall income tax liability.

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 the COVID-19 pandemic, then the CRA will consider you to have worked from home due to COVID-19.

You must still meet the other [eligibility criteria](#) to claim home office expenses.

How do I claim a deduction for my home office expenses in 2020?

If you meet the [eligibility criteria](#), there are now two options to calculate your deduction for home office expenses for the 2020 tax year:

- Temporary flat rate method
- Detailed method

For more information refer to [compare the claim methods](#). If you use the detailed method, the CRA has developed a [calculator](#) designed specifically to assist with the calculation of your home office expenses.

New temporary flat rate method

What is the new temporary flat rate method?

If you worked more than 50% of the time from home for a period of **at least four consecutive weeks** in 2020 due to COVID-19, you can claim \$2 for each day that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, up to a maximum of \$400 for the year.

Will the temporary flat rate method be extended past 2020?

The temporary flat rate method only applies to the 2020 tax year.

Is the deduction calculated using the temporary flat rate method by individual or by household?

Each employee working from home who has paid home office expenses and meets the eligibility criteria can use the temporary flat rate method to calculate their deduction for home office expenses.

What types of expenses are covered by the temporary flat rate method?

The temporary flat rate method is used to claim home office expenses that you paid like rent, electricity and home internet access fees, as well as office supplies like pens and paper, and cell phone minutes.

If you use the temporary flat rate method, you cannot claim any other employment expenses (for example motor vehicle expenses).

What if you don't work the full day at home?

Yes, you can still claim the \$2 a day, if you meet the [eligibility criteria](#).

What if you work a day of overtime at home?

Yes, you can claim the \$2 a day, if you meet the [eligibility criteria](#).

What if you are on leave?

Paid leave and unpaid leave is not counted in determining:

- whether you worked from home more than 50% of the time for a period of at least four consecutive weeks in 2020 due to COVID-19, or
- the total number of days for which you can claim the \$2 a day.

What if my employer has reimbursed me for some of my home office expenses, can I still use the temporary flat rate method?

Yes, you can still use the temporary flat rate method, if you meet the [eligibility criteria](#).

Detailed method

What is Form T2200 used for?

[Form T2200, Declaration of Conditions of Employment](#), is a form your employer fills out to certify you were required to pay for your own employment expenses. Form T2200 is kept by you and is **not** included with your tax return.

What is Form T2200S used for?

[Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19](#), is a shorter version of Form T2200 that you get your employer to complete and sign if you worked from home in 2020 due to the COVID-19 pandemic and are not using the temporary flat rate method. Your

employer completes and signs this form to certify that you worked from home in 2020 due to COVID-19 and had to pay your own home office expenses. Form T2200S is kept by you and is **not** included with your tax return.

Who can sign Form T2200 and Form T2200S?

Form T2200 and Form T2200S must be signed by your employer. It is up to your employer to determine who is authorized to sign these forms.

What is Form T777 used for?

[Form T777, Statement of Employment Expenses](#), is used to calculate the employee's allowable employment expenses. Form T777 must be filed with your tax return.

What is Form T777S used for?

[Form T777S, Statement of Employment Expenses for Working at Home Due to COVID-19](#), is used to calculate your claim for home office expenses. Form T777S must be filed with your tax return.

What if my employer has reimbursed me for some of my home office expenses, can I still use the detailed method?

Yes, you can still use the detailed method if you meet the [eligibility criteria](#), but you cannot claim any expenses that were or will be reimbursed by your employer.