

HOME OFFICE EXPENSES - COVID-19

You can claim home office expenses in 2020 if you worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2020 due to COVID-19.

Simplified Method

Claim \$2 per day that you worked from home due to COVID-19 to a maximum of \$400.00.
No signed T2200 is required and you are not required to keep documents to support your claim.

I choose simplified method

of days you worked from home in 2020 due to COVID 19

Detailed Method

To use this method you must have a Form T2200 Short, Declaration of Conditions of Employment for Working at Home. Due to COVID-19 from your employer and you must have documents supporting your claim.

I choose detailed method

Provide expenses incurred **for the period** you were working from home (keep all supporting documents if CRA ever requests). Do **NOT** include expenses for which you have or will be reimbursed by your employer.

Office Supplies (postage, pens, folders, toner, stationary, ink cartridges etc.)

Other expenses (employment use of cell phone (%), long distance charges relating to work, etc.)

Amounts

Square footage of home office space

Total square footage of home

If not a separate office (e.g. use dining room table) provide number of hours per week office space was used.

Total Home Expenses

Electricity

Heat

Water

Home internet access fees

Routine maintenance (cleaning supplies, light bulbs etc.)

Rent

Home Insurance (commission employees only)

Property taxes (commission employees only)

Amounts

CRA also provides home office information and calculator for your reference. Go to:

www.canada.ca/en/revenue-agency

And then search for "home office expenses for employees"

