

HOME OFFICE EXPENSES - COVID-19

You can claim home office expenses in 2022 if you worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2022 DUE TO COVID-19. If you worked from home in 2022 as part of your employment contract (and not due to covid) please complete our regular home office worksheet.

Simplified Method

Claim \$2 per day that you worked from home due to COVID-19 to a maximum of \$500.00.
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 2022 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.

	Amounts
Office Supplies (postage, pens, folders, toner, stationary, ink cartridges etc.)	<input type="text"/>
Other expenses (employment use of cell phone (%), long distance charges relating to work, etc.)	<input type="text"/>

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

	Amounts
Electricity	<input type="text"/>
Heat	<input type="text"/>
Water	<input type="text"/>
Home internet access fees	<input type="text"/>
Routine maintenance (cleaning supplies, light bulbs etc.)	<input type="text"/>
Rent	<input type="text"/>
Home Insurance (commission employees only)	<input type="text"/>
Property taxes (commission employees only)	<input type="text"/>

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"