Statement of Employment Expenses for Working at Home Due to COVID-19

Complete this form if you have home office expenses related to working at home in 2020 due to COVID-19. See below for examples of eligible and non-eligible home office expenses or go to **canada.ca/cra-home-workspace-expenses**. If you have other types of employment expenses, do not use this form. Instead, use Form T777, Statement of Employment Expenses. For more information, see Guide T4044, Employment Expenses.

Include a copy of this form with your Income tax and benefit return.

The Canada Revenue Agency has introduced a temporary flat rate method to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and you are not required to keep documents to support your claim. See Option 1 below for more information. If you do not use this method, you must have your employer complete Form T2200S and you must keep your supporting documents. See Option 2 below for more information.

How much can you claim?

Choose option 1 **or** option 2.

Option 1 – Temporary flat rate method

You may use this method to calculate your home office expenses if you worked more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2020 due to COVID-19. If you meet this condition, 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.

Total number of days you worked from home in 2020 due to COVID-19 _____ × $ 2 = **9939** _____

Enter the result (maximum of $400) on line 22900 of your return.

Option 2 – Detailed method

You can also calculate your home office expenses using a detailed method. See conditions on the next page.

Eligible Expenses

The following list includes common home office expenses:
For **additional** home office expenses you may be able to claim, go to **canada.ca/cra-home-workspace-expenses**

- rent paid for a house or apartment where you live
- electricity, water, heat, or the utilities portion of your condominium fees
- maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)
- home internet access fees
- office supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)
- employment use of a basic cell phone service plan
- long distance calls for employment purposes

Employees who earn **commission** income can also claim the following:

- property taxes
- home insurance
- lease of a cell phone, computer, laptop, tablet, fax machine, etc. that reasonably relate to earning commission income

Non-eligible Expenses

You **cannot** claim any of the following:

- capital cost allowance
- mortgage interest
- principal mortgage payments
- capital expenses (replacing windows, flooring, furnace, etc.)
- office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.)
- monthly basic rate for a landline telephone
- cell phone connection or license fees
- purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- other electronics (television, smart speaker, voice assistant, etc.)
- furniture (desk, chair, etc.)

Option 2 – Detailed method (continued)

You may use this method to calculate your home office expenses if you:

- ☐ Worked more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2020. The period can be longer than a month. For examples, go to **canada.ca/cra-home-workspace-expenses**
- ☐ Have a completed and signed Form T2200 Short, Declaration of Conditions of Employment for Working at Home Due to COVID-19, from your employer

and

- ☐ Kept all your supporting documents

Note: You **cannot** claim any expenses that were or will be reimbursed by your employer.

Calculation

Office supplies (postage, stationery, ink cartridge, etc.)		8810		1
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.) Specify:		9270	+	2
Add lines 1 and 2.	**Subtotal**		=	3
Work-space-in-the-home expenses (complete lines 6 to 15) Enter **whichever is less**: amount from line 12 or line 15		9945	+	4
Add lines 3 and 4. **Enter this amount on line 22900 of your return.**	**Total expenses**	9368	=	5

Calculation of work-space-in-the-home expenses

Only include the expenses you paid for the days you worked from home. For an online tool to help you calculate the amount you can claim, go to **canada.ca/cra-home-workspace-expenses**.

Electricity, heat, water, home internet access fees					6
Maintenance (cleaning supplies, light bulbs, etc.)		+			7
Home insurance (commission employees only)		+			8
Property taxes (commission employees only)		+			9
Other expenses (rent, etc.) Specify:		+			10
Add lines 6 to 10.		=			11
Enter your total **employment-use amount** (see example below)					12
Enter your employment income (box 14 of your T4).					13
Enter the amount from line 3 and any amounts from lines 20700 and 21200 of your return relating to this income.		–			14
Line 13 minus line 14 (if negative, enter "0")		=	►	–	15
Line 12 minus line 15 (if negative, enter "0")	**Work-space-in-the-home expenses available to use in future years**			=	16

Example of how to calculate your employment-use amount (line 12)

Sam is a salaried employee who worked from home using her dining room table in April 2020 due to COVID-19. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid $200 for electricity, heat, water and internet and $1,000 for rent. She will enter $200 on line 6 and $1,000 on line 10.

To determine her employment-use amount, Sam must first determine her employment-use percentage. This is how she will calculate the percentage: (40 hours / 168 hours) x 12% = 2.9%

Her employment-use amount is ($200 + $1,000) x 2.9% = $34.80.

Sam will enter $34.80 on line 12.