

# APPENDIX B

## EMPLOYMENT EXPENSES

### FOR EMPLOYEES WHO WORKED FROM HOME DUE TO COVID-19

You may be eligible to claim a deduction for home office expenses 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.

We highly recommend you first read CRA's guide on home office expenses for employees at the following link:

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-229-other-employment-expenses/work-space-home-expenses.html>

If you receive a signed T2200 (not T2200S) from your employer and claim employment expenses under the 'old' detailed method, please skip ahead to option 3.

### OPTION 1 – TEMPORARY FLAT RATE METHOD

The temporary flat rate method applies to employees who worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2020 due to COVID-19 and with this method:

- You can claim \$2 for each day you worked from home in 2020, up to a maximum of \$400 (200 working days)
- Your employer is not required to complete and sign form T2200 or T2200S
- You are not required to keep documents to support your claim
- You do not need to calculate the size of your work space

YES

Are you using the temporary flat rate method?  Total number of days you worked from home: \_\_\_\_\_

### OPTION 2 – DETAILED METHOD

Eligibility to use the detailed method is the same as option 1. The detailed method is advantageous when significant expenses were incurred to work from home and requires your employer to complete and sign form T2200S. With this method:

- You can claim actual eligible expenses that are used directly in your work during the period
- Your employer **is required to complete and sign form T2200S** which may be requested by CRA to support your claim
- You are required to keep documents/invoices to support your claim
- You need to calculate the size of your work space

Please note that **we do not need receipts**, but please keep them for your records for 7 years. Due to increasing CRA scrutiny in this area, please categorize your receipts and be prepared for a potential CRA audit.

For details on **what types of expenses you can claim**, please review the following guide:

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-229-other-employment-expenses/work-space-home-expenses/expenses-can-claim.html>

If you were reimbursed a partial amount, state your out-of-pocket non-reimbursed total.

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## OPTION 2 – DETAILED METHOD (continued)

EXPENSES INCURRED TO EARN SALARY OR COMMISSION INCOME	TOTAL
Stationery	
Other (postage, ink cartridge, other office supplies, etc.)	
Telecommunications (employment use of a cell phone)	
Salaries paid to a substitute or assistant	

EXPENSES FOR COMMISSION EMPLOYEES ONLY	TOTAL
Licenses	
Bonding premiums	
Rental of office equipment	
Training costs	
Other:	

EMPLOYMENT USE OF HOME OFFICE	TOTAL
<p>Was your work space a <b>designated room</b> used only for your work (for example, a spare room), or was it a <b>common (shared) area</b> that has other purposes besides your work (for example, working at a kitchen table or using the family room):</p> <p style="text-align: center;">Designated room <input type="checkbox"/> Common (shared) area <input type="checkbox"/></p>	
Area for employment use only (square feet)	
Total house area (square feet)	
Hours of work per week <b>if work is performed in a common (shared) area</b>	
Heat	
Electricity	
Water	
Home internet access fees	
Maintenance	
Home insurance (commission employees only)	
Property taxes (commission employees only)	
Rent	
Other:	

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## EMPLOYMENT EXPENSES

### **OPTION 3 – FOR EMPLOYEES WHO RECEIVE A T2200** (the ‘old’ detailed method)

If you incurred employment expenses not fully reimbursed by your employer, and your employer required you to pay for your own expenses while carrying out the duties of employment, you may be able to claim employment expenses. Your employer will need to provide you with form **T2200** which is signed and fully and accurately completed by your employer. Please send us a copy.

We recommend using the following schedule to submit your employment expenses to us. You are free to continue using your own method of reporting the amounts to us, but we highly recommend reviewing the schedules below to ensure you have included every applicable amount.

Please note that **we do not need receipts** for employment expenses, but please keep them for your records for 7 years. Due to increasing CRA scrutiny in this area, please categorize your receipts and be prepared for a potential CRA audit.

If you were reimbursed a partial amount, state your out-of-pocket non-reimbursed total.

EXPENSES INCURRED TO EARN SALARY OR COMMISSION INCOME	TOTAL
Food while travelling	
Lodging	
Other travelling expenses	
Parking	
Stationery	
Telecommunications	
Other supplies	
Salaries paid to a substitute or assistant	
Office rent	

EXPENSES FOR COMMISSION EMPLOYEES ONLY	TOTAL
Advertising and promotion	
Entertainment expenses: Food	
Entertainment expenses: Tickets and entrance fees	
Entertainment expenses: Other	
Licenses	
Bonding premiums	
Rental of office equipment	
Training costs	
Travel fare	
Other:	

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# APPENDIX B EMPLOYMENT EXPENSES

## OPTION 3 – FOR EMPLOYEES WHO RECEIVE A T2200 (continued)

EMPLOYMENT USE OF HOME OFFICE	TOTAL
Was your work space a <b>designated room</b> used only for your work (for example, a spare room), or was it a <b>common (shared) area</b> that has other purposes besides your work (for example, working at a kitchen table or using the family room): <div style="text-align: center; margin-top: 10px;">             Designated room <input type="checkbox"/>    Common (shared) area <input type="checkbox"/> </div>	
Area for employment use only (square feet)	
Total house area (square feet)	
Hours of work per week <b>if work is performed in a common (shared) area</b>	
Heat	
Electricity	
Water	
Home internet access fees	
Maintenance	
Home insurance (commission employees only)	
Property taxes (commission employees only)	
Rent	
Other:	

AUTOMOBILE	TOTAL
Make and year of vehicle	
km driven for employment purposes	
Total km driven in year	
If leased, lease payments in the year	
If leased, date lease began (if began in 2020)	
If owned, interest costs for the year	
If owned, date of purchase if in 2020 (and attach purchase agreement)	
Fuel (gasoline, propane, oil, electricity)	
Maintenance and repairs	
Insurance	
License and registration fees	
Other (CAA, 407 ETR, etc.)	
Parking	