



Working from home?

Consider using the new temporary flat rate method to claim your expenses

As an employee, you may be able to claim a deduction for certain home office expenses (work-space-in-the-home expenses, office supplies, and certain phone expenses). The new temporary flat rate method simplifies your claim for a home office expenses deduction.



Eligibility

If you worked more than 50% of the time from home for a period of **at least** four consecutive weeks in 2020 due to the COVID-19 pandemic, you can claim \$2 for each day you worked from home during that period. You can then also claim \$2 for any additional days you worked at home in 2020 due to the COVID-19 pandemic. The maximum you can claim for the temporary flat rate method is **\$400 per individual**.

This method can only be used for the 2020 tax year.



What counts as a work day

Days that CAN be counted:

- ✓ Days you worked full-time hours from home
- ✓ Days you worked part-time hours from home

Days that CANNOT be counted:

- ✗ Days off
- ✗ Vacation days
- ✗ Sick leave days
- ✗ Other leave or absence



Simplified for you

You do not have to:

- » calculate your work space details
- » keep supporting documents

Simplified for your employer

Your employer does not have to:

- » complete and sign the Form T2200S or Form T2200

If you have a larger claim, you can still choose to use the detailed method to calculate your employment expenses, get a completed and signed Form T2200S or Form T2200 from your employer and keep documents to support your claim.



For more information on working from home expenses for employees go to canada.ca/cra-home-workspace-expenses