

**EMPLOYEES WORKING FROM HOME IN 2020 – CLIENT DOCUMENT**

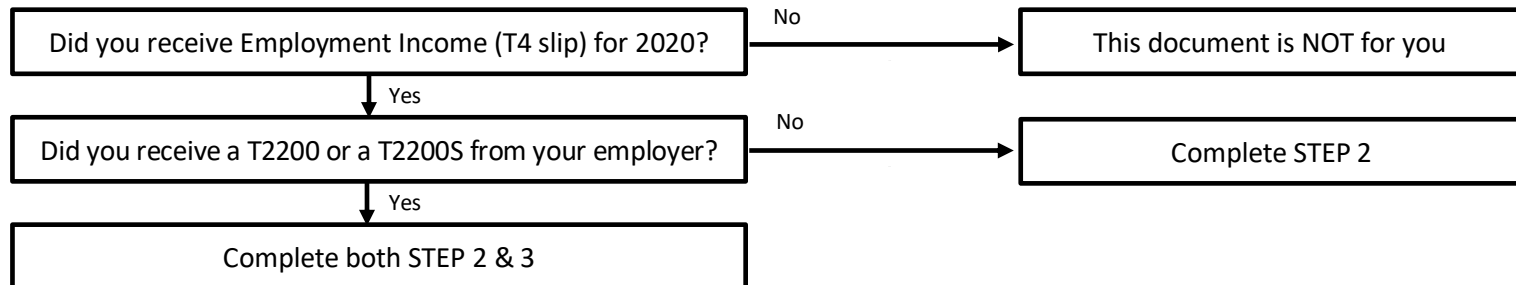
Name: \_\_\_\_\_

Many employees will be able to claim a deduction on their 2020 personal tax return for work space in home expenses. Follow the steps below as a simplified guide to assist in determining your claim.

**\*\* ADDITIONAL COST TO PREPARE TAX RETURNS with WORK FROM HOME DEDUCTION \*\***

<b>Simplified method</b>	<b>\$25 per return</b>
<b>T2200S or T2200</b>	<b>starting rate of \$50 per return (will depend on complexity of calculations involved)</b>

**STEP 1 – ELIGIBILITY AND CHOOSING A METHOD**



**STEP 2 – SIMPLIFIED CHART (TEMPORARY FLAT RATE METHOD)**

A) Did you work from home more than 50% of the time for at least four consecutive weeks in 2020 due to COVID-19? YES / NO  
 B) If Yes, total number of days (200 days max.) you worked from home (full or part time) in 2020 due to COVID-19: \_\_\_\_\_\*

\* Please note: total days do not include non-weekdays, statutory holidays, vacation days, sick days or other absences

<b>Example:</b>	<b>March 15-December 31 working days</b>	<b>218</b>
	<b>Less: statutory holidays</b>	<b>8</b>
	<b>Less: vacation days</b>	<b>10</b>
	<b>Less: sick days</b>	<b>3</b>
	<b>Less: personal day</b>	<b><u>1</u></b>
	<b>TOTAL</b>	<b>196</b>

**STEP 3 – DETAILED CHART (DETAILED METHOD)**

Dates you worked from home \_\_\_\_\_ Home: Total finished sq. ft. \_\_\_\_\_ Work space: Total sq. ft. \_\_\_\_\_

Did you receive any reimbursements / allowances from your employer for your work space at home? Provide details.	Was your work space used only for employment? If not, how many hours / week was it used for employment?	Did you share this work space with anyone else? Provide details.



ALL EMPLOYEES		ONLY COMMISSIONED EMPLOYEES	
Expense	Amount for 2020*	Expense	Amount for 2020*
Rent		Home Insurance	
Utilities		Property Taxes	
Home Internet Access			
Repairs / Maintenance			

ALL EMPLOYEES			ONLY COMMISSIONED EMPLOYEES		
Expense	Amount for 2020*	Employment Use %	Expense	Amount for 2020*	Employment Use %
Office Supplies			Cell Phone Lease		
Long distance phone calls made for work			Computer, Fax, etc. Lease		
Cell Phone					

\*Net of any employer support.

We will contact you if we need additional information / clarity.

#### 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](http://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.)