

EMPLOYEES WORKING FROM HOME IN 2021 – CLIENT DOCUMENT

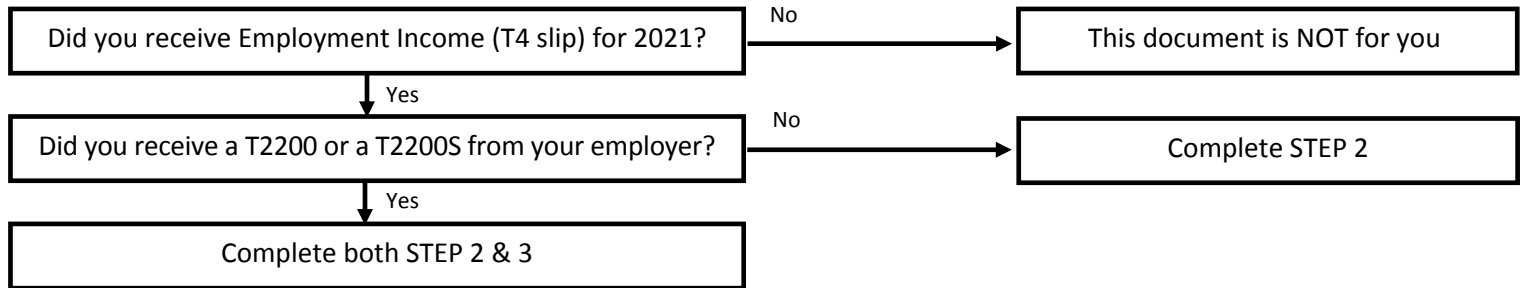
Name: _____

Many employees will be able to claim a deduction on their 2021 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 **

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

STEP 1 – ELIGIBILITY AND CHOOSING A METHOD



STEP 2 – SIMPLIFIED CHART (TEMPORARY FLAT RATE METHOD)

You must meet ALL of the following criteria:

- A) You worked from home in 2021 due to the Covid-19 pandemic
- B) You worked more than 50% of the time from home for at least four consecutive weeks in the year
- C) You are only claiming home office expenses and are not claiming any other employment expenses
- D) Your employer did not reimburse you for all of your home office expenses

Total number of days (250 days max.) you worked from home (full or part time) in 2021 due to COVID-19: _____*

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

Example:	Jan 1-Dec 31 working days 2021	261
	Less: statutory holidays	10
	Less: vacation days	10
	Less: sick days	3
	Less: personal day	<u>1</u>
	TOTAL	285



STEP 3 – DETAILED CHART (DETAILED METHOD)

You must meet ALL of the following conditions:

- A) ONE of the following applies (i) You worked from home in 2021 due to the Covid-19 pandemic or (ii) youe employer required you to work from home
- B) You were required to pay for expenses related to the work space in your home
- C) ONE of the following applies (i) Your workspace is where you mainly (more than 50% of the time) work for a period of at least four consecutive weeks in the year or (ii) You only use your workspace to earn employmentincome. You also have to use it regularly and continually for meeting clients, customers, or other people while doing your work
- D) Your expenses are used directly in your work
- E) ONE of the following applies (i) You have a completed and signed Form T2200S or (ii) You have a completed and signed T2200

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

ALL EMPLOYEES	ONLY COMMISSIONED EMPLOYEES
Rent	Home insurance
Utilities	Property taxes
Home internet access	Cell phone lease
Repairs/maintenance	Computer, fax, etc lease
Office supplies	
Long distance phone calls made for work	
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

- 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.)