



Working from home?

Take a look at the new temporary flat rate method to claim your expenses

As an employee, you may be able to claim 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 home office expenses.



Eligibility

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 the COVID-19 pandemic, you can claim \$2 for each day you worked from home during that period. You can then also claim any additional days you worked at home in 2020 due to the COVID-19 pandemic, **to a maximum of \$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 within the eligible period
- ✓ Days you worked part-time hours from home within the eligible period

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 receipts

Simplified for your employer

Your employer does not have to:

- » complete and sign the Form T2200 (Short) or Form T2200

If you have a larger claim you can still choose to follow the regular rules in calculating your employment expenses, including getting a completed and signed Form T2200 from your employer and keeping documents to support your claim.



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