



# 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](https://canada.ca/cra-home-workspace-expenses)