



Statement of Employment Expenses for Working at Home Due to COVID-19

Complete this form if you have home office expenses related to working at home in 2022 due to COVID-19. See below for examples of eligible and non-eligible home office expenses or go to canada.ca/cra-home-workspace-expenses. If you have other types of employment expenses, do not use this form. Instead, use Form T777, Statement of Employment Expenses. For more information, see Guide T4044, Employment Expenses.

Include a copy of this form with your Income tax and benefit return.

For employees who worked from home in 2022 due to COVID-19, there is a temporary flat rate method to calculate your home office expenses for 2022. If you use this method, your employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and you are not required to keep documents to support your claim. See Option 1 below for more information. If you do not use this method, you must have your employer complete Form T2200S and you must keep your supporting documents. See Option 2 below for more information.

How much can you claim?

Choose option 1 or option 2.

Option 1 – Temporary flat rate method

You may use this method to calculate your home office expenses if you worked more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2022 due to COVID-19. If you meet this condition, you can claim \$2 for each day that you worked at home during that period, plus any other days you worked at home in 2022 due to COVID-19, up to a maximum of \$500.

Total number of days you worked from home in 2022 due to COVID-19 _____ x \$ 2 = **9939**

Enter the result (maximum of \$500) on line 22900 of your return.

Option 2 – Detailed method

You can also calculate your home office expenses using a detailed method. See conditions on the next page.

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.)

Option 2 – Detailed method (continued)

You may use this method to calculate your home office expenses if **all** of the following apply:

- You worked more than 50% of the time from home for a period of at least a month, four consecutive weeks in 2022. The period can be longer than a month. For examples, go to canada.ca/cra-home-workspace-expenses.
- You have a completed and signed Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, from your employer.
- You kept all your supporting documents.

Note: You **cannot** claim any expenses that were or will be reimbursed by your employer.

Calculation

Office supplies (postage, stationery, ink cartridge, etc.)	8810		1
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.)			
Specify:	9270	+	2
Add lines 1 and 2.	Subtotal	=	3
Work-space-in-the-home expenses (complete lines 6 to 17)			
Enter whichever is less: amount from line 14 or line 17.	9945	+	4
Add lines 3 and 4.			
Enter this amount on line 22900 of your return.	Total expenses	=	5
	9368		

Calculation of work-space-in-the-home expenses

Only include the expenses you paid for the days you worked from home. For an online tool to help you calculate the amount you can claim, go to canada.ca/cra-home-workspace-expenses.

Electricity, heat, water, home internet access fees		6	
Maintenance (cleaning supplies, light bulbs, etc.)	+	7	
Home insurance (commission employees only)	+	8	
Property taxes (commission employees only)	+	9	
Other expenses (rent, etc.) Specify:	+	10	
Add lines 6 to 10.	=	11	
Enter your total employment-use amount (see example below).			12
Amount carried forward from previous year		+	13
Line 12 plus line 13	Subtotal	=	14
Enter your employment income (box 14 of your T4).		15	
Enter the amount from line 3 and any amounts from lines 20700 and 21200 of your return relating to this income.	-	16	
Line 15 minus line 16 (if negative, enter "0")	=	▶ -	17
Line 14 minus line 17 (if negative, enter "0")	Work-space-in-the-home expenses available to use in future years	=	18

Example of how to calculate your employment-use amount (line 12)

Sam is a salaried employee who worked from home using her dining room table for all of 2022 due to COVID-19. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid \$2,400 for electricity, heat, water, and internet and \$12,000 for rent. She will enter \$2,400 on line 6, \$12,000 on line 10, and the subtotal of \$14,400 on line 11.

To determine her employment-use amount, Sam must first determine her employment-use percentage. This is how she will calculate the percentage: $(40 \text{ hours} \div 168 \text{ hours}) \times 12\% = 2.9\%$.

Her employment-use amount is the subtotal of \$14,400 on line 11 $(\$2,400 + \$12,000) \times 2.9\% = \$417.60$.

Sam will enter \$417.60 on line 12.