

As a result of the COVID-19 pandemic, many Canadians have shifted to working from home, including many employees of the University of St Michael's College (USMC). USMC cannot advise employees on their personal income taxes, but we want to inform employees about the deductibility of [home office expenses](#) against personal income tax for 2020 as outlined by the Canada Revenue Agency.

To be eligible to deduct home office expenses, an employee must have worked from home due to the COVID-19 pandemic more than 50% of the time for a period of at least four consecutive weeks in 2020.

The [options](#) for claiming home office expenses provided by the CRA are outlined below:

### **Option 1 - Temporary Flat Rate Method**

A new temporary flat rate method of claiming home office expenses is now available. Using this method, an employee can claim \$2 for each day worked from home to a maximum of \$400.

**If you are eligible for the deduction and electing to use the temporary flat rate method, you do not require any forms from USMC to complete your personal tax return.**

### **Option 2 - Detailed Method (T2200S Required)**

In cases where an employee has incurred expenses greater than \$400, the employee may deduct the actual amount of home office expenses, provided they have the necessary supporting documentation and a completed Form T2200S (*Declaration of Conditions of Employment for Working at Home Due to COVID-19*) from the USMC.

**If you are eligible for the deduction and electing to use the detailed method, you will require a T2200S from the USMC. The process to receive a T2200S from USMC is as follows:**

- 1. Request a T2200S from your departmental manager.**
- 2. Departmental manager confirms that the employee worked from home during 2020 and submits the request on behalf of employee to [usmc.payroll@utoronto.ca](mailto:usmc.payroll@utoronto.ca)**
- 3. Finance will issue the T2200S to the employee. Please allow for 3 business days for the processing of the form by payroll.**

We encourage employees to review the information the CRA has published on its [website](#) pertaining to home office expenses for employees, including expenses that can and cannot be claimed, an online calculator, and frequently asked questions.

It is important for all employees who are interested in claiming a deduction for home office expenses to take the time to understand the allowances and seek their own professional tax advice where necessary, to ensure they claim the appropriate expenses on their personal tax returns. USMC does not take any responsibility for an employee's claims on their personal income tax return.

If you have further questions on this topic, please contact CRA directly or enlist the services of a professional tax advisor.