

WORKING FROM HOME DUE TO COVID-19

The working from home due to COVID-19 deduction is extended to the end of 2022. You can claim a deduction under one of the methods listed below *if you meet the eligibility requirements*. If you determine that you are eligible for the deduction, please provide us with the required details as outlined below depending on the method.

	Temporary Flat Rate Method	Detailed Method
Eligibility	You worked from home more than 50% of time for at least 4 consecutive weeks due to COVID and were not fully reimbursed for your expenses. Claim \$2/day to a maximum of \$500.	You must meet one of the following tests: The home was where you mainly (i.e. more than 50% of the time) did your work (this test can be met for a 4 consecutive week period) OR You used the space exclusively to earn business/employment income, on a regular and ongoing basis for meeting client/customers.
Employer certification	NO	YES. Form T2200S
Information required	Total number of days you worked from home between Jan1-Dec31-2022. Include partial days. Do NOT include sick days and vacation days.	Provide receipts such as rent, utilities, home internet and office supplies not reimbursed. You must keep all receipts on file for 7 years.
Work space area	No backup required. Can be used for business and personal use.	Provide the portion of your home used as work space (square footage of area versus total square footage). If not used exclusively for business, provide approximate time used for work to pro-rate.
Multiple people working from same home.	Not pro-rated. Each individual who meets the criteria can claim the deduction using this method.	Each individual must calculate their respective employment use of the home.

