

Employee Work from Home Expenses

If you were required to work from home in 2022 due to COVID-19, there are two options available to claim your work from home expenses.

Temporary Flat Rate Method:

The easiest method is to claim home office expenses using the temporary flat-rate method of \$2 per day (maximum \$500). You are eligible to use this method if you worked more than 50% of the time from home for a period of at least 4 consecutive weeks in the year, due to COVID-19 pandemic. In most cases, the temporary flat rate method will be more beneficial and less onerous on you and your employer. Additional eligibility information and guidance is available online at [Canada Revenue Agency – Home office expenses for employees](#).

Detailed Method:

If you have a larger claim, you can choose to use the detailed method to calculate your claim. Your employer will need to provide a completed T2200S or T2200 that you must keep with your records.

T2200S - Declaration of Conditions of Employment for Working at Home Due to COVID-19:

This is the simplified version of the T2200. If you have a completed T2200S, you may choose to use this method if beneficial.

T2200 - Declaration of Conditions of Employment:

This is the standard form used for employees that are required to work from home as per the contract of employment. If you have used this form previously, it is likely you will continue to use this form for the current tax year.

For details on allowable expenses, go to [Canada Revenue Agency – Expenses you can claim](#).

Preparing your tax return:

Temporary Flat Rate Method:

Name: _____

Number of days you worked from home in 2022: _____

Detailed Method:

Please complete [Employment Expense Summary](#) worksheet and submit with a completed T2200S or T2200 from your employer.