

## Working from Home During COVID – 19

### Forms Needed:

- T2200 – Declaration of Conditions of Employment signed by your employer
- T2200S – Declaration of Conditions of Employment COVID 19 signed by your employer

### Determine your Work Space

**If you are using the Temporary Flat Rate Method you do not need this information**

#### Detailed Method

- Size of your home – All finished areas of the home count towards the size. This includes hallways, bathrooms and kitchens
- Can be measured in square metres or square feet
- We will need the area of the space you used **and** the total area of your home
- Hours per week you use the space for work

### Expenses you can claim:

#### Salary and Commission Employees

- Electricity
- Heat
- Water
- Home internet access fees
- Maintenance and minor repair costs

#### Commission Employees can also claim:

- Home insurance
- Property taxes
- Lease of a cell phone, computer, laptop, tablet, fax machine

#### What Cannot be claimed:

- Mortgage interest
- Principle mortgage payments
- Home internet connection fees
- Furniture
- Capital expenses (replacing window, flooring, furnace, etc)
- Wall decorations

#### Office Supplies and Phone expenses:

- Envelopes
- Folders
- Highlighters
- Ink Cartridges
- Notebooks
- Paper or binder clips
- Pens or pencils
- Printer paper
- Speciality paper
- Stamps or postage
- Stationery items
- Sticky notes
- Toner