

Option 2 – Detailed method (continued)

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 2020. The period can be longer than a month. For examples, go to canada.ca/cra-home-workspace-expenses
- Have a completed and signed Form T2200 Short, Declaration of Conditions of Employment for Working at Home Due to COVID-19, from your employer
- and**
- 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 15) Enter whichever is less : amount from line 12 or line 15 | 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 |
| Enter your employment income (box 14 of your T4). | | 13 | |
| Enter the amount from line 3 and any amounts from lines 20700 and 21200 of your return relating to this income. | - | 14 | |
| Line 13 minus line 14 (if negative, enter "0") | = | ▶ - | 15 |
| Line 12 minus line 15 (if negative, enter "0") | | = | 16 |
| | Work-space-in-the-home expenses available to use in future years | | |

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 in April 2020 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 \$200 for electricity, heat, water and internet and \$1,000 for rent. She will enter \$200 on line 6 and \$1,000 on line 10.

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

Her employment-use amount is $(\$200 + \$1,000) \times 2.9\% = \$34.80$.

Sam will enter \$34.80 on line 12.