



2021 HOME OFFICE EXPENSE SUMMARY

For the 2021 taxation year, changes have been made to the home office expense claim for those who worked from home as a result of COVID-19. There are now two options:

1. The temporary flat rate method (\$500 max claim, no receipts required), OR
2. The detailed method (requires receipts).

Please provide the information noted below if you worked from home in 2021 due to the COVID-19 pandemic for at least 50% of the time in at least 4 consecutive weeks. For the detailed method, you will be required to provide a T2200S or T2200 Form.

Taxpayer Name: _____

Claim Method Choice

- I would like to use the temporary flat rate method to calculate my claim. I understand that the claim is limited to \$2 per working day with a \$500 maximum.
- I would like to use the detailed method to calculate my claim. I understand that I must provide receipts and a signed T2200/T2200S to support this claim. (If the claim is calculated as less than \$500, the flat rate method will be used instead, however, additional billing fees may apply for the recalculation).

Time Worked From Home

Temporary Flat Rate Method

Days worked full-time from home and part-time from home are eligible. Days off, vacation days, sick leave days or other leaves or absences are **NOT** eligible.

Total Days Worked From Home in 2021: _____

Detailed Method

Under the detailed method, the expense claim is limited based on whether the work is completed from a common space (ex. dining room table or family computer room) versus a designated space (ex. a spare room used **ONLY** for work). Where working from common space, the claim is limited based on both time spent in hours working in the space, and by the square footage of the area. Where in a designated space, the claim is only limited by the square footage.

Working in Common Space ONLY

Hours Per Week Worked _____

Total Hours Per Week \div 168 hours _____

Percentage of Time _____

Designated OR Common Space

Workspace Area (sq ft) _____

Size of Home (sq ft) _____

Percentage of Space _____



2021 HOME OFFICE EXPENSE SUMMARY (CONT'D)

Expense Details

Home office expenses can only be claimed for certain eligible expenses which are incurred during the periods where you were working from home.

Periods of Time Working From Home

Period 1:	Start Date _____	End Date _____
Period 2:	Start Date _____	End Date _____
Period 3:	Start Date _____	End Date _____
Period 4:	Start Date _____	End Date _____
Period 5:	Start Date _____	End Date _____

Expenses Incurred During the Above Periods

Eligible Expenses (Note: mortgages, interest, furniture and renos are **NOT** eligible)

Heat, Electricity, Water	\$ _____
Home Internet Access Fees	\$ _____
Utilities Portion of Condo Fees	\$ _____
Maintenance	\$ _____
Rent (Tenants Only)	\$ _____
Home Office Supplies	\$ _____
Other (Specify):	\$ _____
_____	\$ _____
_____	\$ _____

Eligible for Commission Employees Only

Insurance	\$ _____
Property Taxes	\$ _____
Equipment Lease	\$ _____
Other (Specify):	\$ _____
_____	\$ _____
_____	\$ _____

Example Claim

Madeleine began working from home due to COVID-19 on March 16th, and did not return to work in the office at any point in 2021. She took two weeks of vacation. She worked 40 hours per week from her dining room (70 sq ft) in her rented apartment (700 sq ft), which costs \$1,500 per month in rent and \$150 per month in utilities and internet.

Flat Rate Method Claim = 209 weekdays – 10 days vacay = 199*\$2 = **\$398 Claim**

Detailed Method Claim = \$1650*9.5 months*70/700sqft*40/168hours = **\$373 Claim**