



# WORK FROM HOME MEMO

## Good news: You can claim tax deductions due to work-from-home!

This deduction is admissible using one of two methods—**Simplified** or **Detailed**—as below

### Simplified method

The Canada Revenue Agency (CRA) and Revenu Québec recently announced a temporary simplified method that:

1. Allows employees who worked at home due to COVID-19 more than 50% of the time (for at least 4 consecutive weeks), to claim \$2 per working day—**up to a maximum deduction of \$400**.
2. Provides most employees with the **optimal deduction allowed** without the detailed record-keeping normally required for home-office deduction claims.

### Detailed method

1. Provides eligible employees with **deductions greater** than the simplified method, **but requires supporting documents**.
2. To apply:
  - Measure the size of your workspace;
  - Obtain the total size of all finished areas in your home (including your workspace);
  - If you use a common space in your home, determine your average weekly working hours, and collect supporting documents for all of the expenses you can claim for the period(s) you worked from home;
  - Acquire a confirmation form from the employer. Contact your employer for the T2200S and TP-64.3-V forms to validate your conditions of employment.\*

### Tools available

Before requesting the T2200S and TP-64.3-V forms, we suggest you use the tools provided by the CRA and Revenu Québec to assist you in estimating a detailed work-from-home expense claim.

#### CRA Tools

[List](#) A comprehensive list of eligible expenses; and  
[Calculator](#) A calculator to assist you in determining your eligible claim amount

#### Revenu Québec Tools

[List](#) A comprehensive list of eligible expenses; and  
[Calculator](#) A calculator to assist you in determining your eligible claim amount

### Forms required for both methods

Whether you choose Simplified or Detailed, please send us the print out of your calculation results through the CRA and Revenu Québec calculator tools. (Forms T777S for CRA and TP-59S for Revenu Québec).

\* These forms only validate the condition of employment requiring you to work from home due to COVID-19. They do not provide the value of your eligible deductions, as that is a personal tax matter. In the event of a CRA or Revenu Québec audit, you must be prepared to present valid proof (e.g. receipts, floorplans, rental contracts, etc.) of any deductions you have claimed.