

## IMPORTANT UPDATES

### [Home Office Expenses: Simplified Claim Option for 2020 Due to COVID-19](#)

On December 15, 2020, the CRA released guidance for 2020 tax year claims for individual home office expenses ([see CRA news release](#)). Virtually every Canadian taxpayer who worked from home for more than 50% of the time over a period of at least four consecutive weeks in 2020 due to COVID-19 will be able to claim a deduction for home office expenses in their 2020 personal tax return.

The CRA states:

- ❖ A new temporary flat rate method will allow eligible employees to claim a deduction of \$2 for each day they worked at home in that period, plus any other days they worked from home in 2020 due to COVID-19 up to a maximum of \$400.
- ❖ Under this new method, employees will not have to get Form T2200 or Form T2200S completed and signed by their employer.
- ❖ Employees with larger claims for home office expenses can still choose to use the existing detailed method to calculate their home office expenses deduction.

Please visit the following pages for additional information:

1. [CRA website: Home office expenses for employees](#), including comparison of claim methods, eligibility, what you can claim, and other tools
2. [CRA calculator](#) for home office expenses incurred in 2020
3. [Form T2200 “short”](#), *Declaration of Conditions of Employment for Working at Home Due to COVID-19*
4. [Form T777 “short”](#), *Statement of Employment Expenses for Working at Home Due to COVID-19*