

Working at Home Due to COVID-19 - Temporary Flat Method

Tax Year:

Taxpayer
Name:

[Click here to access my YouTube Channel for information on these expenses.](#)

(Please note that this was recorded in 2021 and may reference 2020 returns.)

You may be eligible to use the [Option 2 - Detailed Method](#) (see section for eligibility requirements) and this may result in a higher deduction for you. Before you consider this, be aware there are two big differences: (1) You are required to maintain receipts and (2) You will need to get form T2220S filled out and signed by your employer ([Click here to download the form the CRA website](#))

CRA has created an online calculator tool that will allow you to calculate the difference between the two methods: [Here is the link for CRA's Home Office Expense Calculator](#)

Eligible employees that worked more than 50% of the time from home for a period of at least four consecutive weeks in 2020, 2021 or 2022 due to COVID-19 can claim \$2 for each day you worked from home during that period plus any additional days you worked at home in 2020, 2021 or 2022 due to the COVID-19 pandemic. The maximum you can claim using the new temporary flat rate method is \$400 in 2020 and \$500 in 2021 and 2022 per individual.

You are eligible to use this method if you meet all of the following conditions:

- **You worked from home in the tax year due to the COVID-19 pandemic;**
- **You worked more than 50% of the time from home for a period of at least four consecutive weeks in the tax year;**
- **You are only claiming home office expenses and are not claiming any other employment expenses on line 22900; and**
- **Your employer did not reimburse you for all of your home office expenses.**

CRA has stated that if multiple people are working from the same home and each meet the above eligibility criteria, each can make a Temporary Flat Rate Method claim.

Total Number of Days you worked from home in 2020, 2021
or 2022 due to COVID-19

By initialing below, you acknowledge that you have met all the required conditions to make this claim and that it is your responsibility to keep proper records of the days should CRA request backup.

Client Initials:

Date: