

Kriens~LaRose, LLP

Office in Home Expenses

Year 2020

Form T777S - Statement of Employment Expenses for Working at Home Due to COVID-19

Form T777S applies to taxpayers who want to claim office expenses incurred to earn salary or commission income. It does not apply to taxpayers who are claiming employed tradesperson's and apprentice mechanic's tools expenses, employees working in forestry operations and employed artists. It does not apply either to taxpayers who are claiming motor vehicle expenses or any capital cost allowance (CCA)

Option 1 – Temporary flat rate method

The Canada Revenue Agency has introduced a temporary flat rate method to calculate the home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If the employee uses this method, their employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and the employee is not required to keep documents to support their claim.

If the employee does not use this method, their employer must complete Form T2200S and the employee must keep their supporting documents. See Option 2 below for more information.

Option 2 – Detailed method

The detailed method only applies to taxpayers who are claiming expenses incurred to earn salary or commission income. Form T777S can be completed by taxpayers who have home office expenses related to working at home in 2020 due to COVID-19 and meet all the following conditions:

- The employee worked more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2020. The period may exceed a month.
- The employee's employer completed and signed Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19.
- The employee kept all their supporting documents.

Option 1 – Temporary flat rate method

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 due to COVID-19. If you meet this condition, you can claim \$2 for each day that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, up to a maximum of \$400.

Total number of days you worked from home in 2020 due to COVID-19

(enter the day, and the formula will calculate your claim)

Days	Claim = \$2 per day to a maximum of \$400
-	\$ -

OPTION 2 - Detailed Method

Percentage of your home used for business/home office:		#DIV/0!
Square footage of home		-
Square footage of office (self-contained used solely for work)		-
If not self-contained, 40 hours per week worked out of 168 hours		24%
Expenses:		
Heating		-
Electricity		-
Water		-
Home internet access fees		
Rent Paid (if applicable)		-
Maintenance Costs (cleaning supplies, light bulbs, etc.)		-
TOTAL HOME OFFICE EXPENSES		\$ -

TOTAL BUSINESS USE OF HOME OFFICE EXPENSES

#DIV/0!

NOTES (CLIENT):

NOTES (KL STAFF/PARTNER):