

As a follow up to the December 11<sup>th</sup> 2020 communication ([Community Update #21](#) - Claiming Work from Home Expenses due to the COVID-19 Pandemic), the Canada Revenue Agency (CRA) has confirmed two new COVID-19 specific options for employees to claim a deduction related to home office expenses. They are as follows:

1. **The Temporary Flat Method** - eligible employees will be able to claim up to \$400 in the 2020 tax year without the need to track detailed expenses nor require the employer to issue a T2200S form.
2. **The Detailed Method** - includes a simplified one-page form, T2200S – *Declaration of Conditions of Employment for Working at Home Due to COVID-19* and the requirement to meet all the following conditions:
  - a. worked more than 50% of the time from home for a period of at least four consecutive weeks in 2020 due to COVID-19,
  - b. have obtained a signed [T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19 form](#),
  - c. have retained all supporting documents in case the CRA requests them.

In determining which method is most suitable to your personal circumstances, please review the published guidelines on the CRA site regarding [Employment Expenses 2020](#).

To assist employees who elect to use the **Detailed Method**, an electronic [T2200S - Declaration of Conditions of Employment for Working at Home Due to COVID-19 form](#) will be available for download via [HR Self Service](#) (Employee Self Service) in time to coincide with the production and release of T4 forms by **February 28, 2021**.

In the following limited circumstances only, please email [hrhelp@yorku.ca](mailto:hrhelp@yorku.ca) to request either a T2200S or the standard T2200 noting the specific form in the subject line (e.g., *T2200S Form Request*) for the following exceptions:

1. you no longer work at the university and cannot access HR Self Service - OR –
2. you require a T2200-Declaration of Conditions of Employment to be issued that is **not due to COVID-19** but rather due to the conditions of employment contract that requires you to pay your expenses to carry out your duties without access to expense reimbursement from the university.

All subsequent updates related to this topic will be posted to the [Employee Resources site](#).

Best regards,

Sue Bulof

Director, Payroll, Records and HRIM