

Home office expenses question and answer sessions

As you are aware, the COVID-19 pandemic has resulted in many Canadian employees working from home to help minimize the spread of the virus. This has raised legitimate questions about how eligible employees can claim supplies and work-space-in-the-home expenses.

The Government of Canada is taking targeted action to support Canadians and Canadian businesses, non-profits, and charities that continue to face uncertainty and economic challenges because of the COVID-19 pandemic.

On December 15, 2020 the Canada Revenue Agency (CRA) made an announcement of changes to simplify the home office expense deduction as a follow up the [Fall Economic Statement 2020: Supporting Canadians and Fighting COVID-19](#).

We are pleased to offer **two new question and answer sessions** designed to provide an opportunity for employers and employer-focused organizations to have their questions answered about these changes.

You can register at the following two links:

- [\(English\) Home Office Expenses Question and Answer Session](#) – January 14, 2021
from 1:00 - 2:00 PM EST
- [\(French\) Home Office Expenses Question and Answer Session](#) – January 14, 2021
from 3:00 – 4:00 PM EST

Please register soon, as space is limited.

Additional information

- The CRA has made the home office expenses deduction available to more Canadians, and simplified the way employees can claim these expenses on their personal income tax return for the 2020 tax year.
- Employees who worked from home more than 50% of the time over a period of at least four consecutive weeks in 2020 due to COVID-19 will now be eligible to claim the home office expenses deduction for 2020. The use of a shorter qualifying period will ensure that more employees can claim the deduction than would otherwise have been possible under longstanding practice.
- 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.
- To simplify the process for employees choosing the detailed method, the CRA has launched simplified forms ([Form T2200S](#) and [Form T777S](#)) and a [calculator](#) designed specifically to assist with the calculation of eligible home office expenses.
- The CRA has also published a number of resources to assist both employees and employers, including the [Home office expenses for employees](#) web pages, [Simplifying the process for claiming a deduction for home office expenses for employees working from home due to COVID-19](#), [Employer-provided benefits and allowances: CRA and COVID-19](#) backgrounders, as well as [Frequently asked questions – Home office expenses for employees](#), and an [Infographic: Working from home?](#)
- The Department of Finance Canada's [Fall Economic Statement 2020: Supporting Canadians and Fighting COVID-19](#).

Stay connected

To receive updates on what's new at the CRA, you can:

- Like the CRA on [Facebook](#).
- Follow the CRA on Twitter - [@CanRevAgency](#).
- Follow the CRA on [LinkedIn](#).
- Subscribe to a CRA [electronic mailing list](#).
- Add our [RSS feeds](#) to your feed reader.
- Watch our tax-related videos on [YouTube](#).



Canada Revenue Agency
Agence du revenu
du Canada



Businesses – Tax information

For telephone, fax, and TTY (teletypewriter) numbers and for addresses, go to [Contact us](#).

Canada Revenue Agency

Government of Canada Ottawa ON K1A 0L5 Canada