

Tax deduction for expenses related to designated home workspace

For expenses related to working from home and maintaining a designated home office space within one's home, employees may be eligible to deduct those expenses on their tax return.

To do this for tax year 2023, the employee should complete **Form T2200 - Declaration of Conditions of Employment** and have it signed by their manager. They must also complete the **T2200 Form Checklist**.

The employee is required to download the T2200 form, fill in the fields as outlined in this guidance document, and then send the completed form to their manager to review and sign the "Employer declaration" section. Before signing, managers are required to review the document to make sure that all required fields are accurate based on the conditions of employment, and that the information is accurate and complete based on the university policies and the department's agreement with the individual employee.

If the manager **approves** the employee's request:

- The manager will email the completed and **signed T2200 Form** and **signed T2200 Form Checklist** to the employee with a copy to UService for audit purposes at hr@ucalgary.ca with the subject line "T2200 – Manager Authorization".

If the manager **denies** the employee's request:

- The manager will reply to the employee's request by email with their decision and rationale with a copy to UService at hr@ucalgary.ca with the subject line "T2200 – Manager Denial". In these instances, the employee will not be issued a T2200 form.

For information on eligibility, which expenses qualify, and calculating those expenses, see [Employment Expenses 2023 > Work-space-in-the-home expenses](#).

Guidance for completing Form T2200

This document shows an example of how the form should be completed in the case where the employee (in a given week) worked more than 50% (at home for 3 days, and on-site for 2 days).

Required fields and checkboxes (for this example) are highlighted in **yellow**.



Clear Data

Protected B when completed

Declaration of Conditions of Employment

The employer must complete this form and give it to the employee for the employee to be able to deduct employment expenses from their income.

The employee does not have to file this form with their return, but must keep it in case the Canada Revenue Agency (CRA) asks to see it. For details about claiming employment expenses, see the following publications:

- Guide T4044, Employment Expenses
- Archived Interpretation Bulletin IT-352R2, Employee's Expenses, Including Work Space in Home Expenses
- Archived Interpretation Bulletin IT-522R, Vehicle, Travel and Sales Expenses of Employees

Part A – Employee information

Last name Doe	First name Jane	Tax year 2023
Employer address 2500 University Drive NW, Calgary, AB T2N1N4		
Job title and brief description of duties Coordinator, Student Programming		

Part B – Conditions of employment

1. Did this employee's contract require them to pay their own expenses while carrying out the duties of employment? Answer yes even if you give an allowance or a reimbursement in respect of some or all such expenses.

Yes No

If no, the employee is not entitled to claim employment expenses, and you are not required to answer any of the other questions.

2. Enter the period(s) of employment during the year:

Year			Month			Day			Year			Month			Day		
From	2	0	2	3	0	1	0	1	To	2	0	2	3	1	2	3	1

If there was a break in employment, specify the dates: _____

3. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated?

Yes No

If yes, enter the commissions paid \$ _____ and the type of goods sold or contracts negotiated _____

Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed?

Yes No

If yes, is the commission income from this account included in box 14 of the T4 slip?

Yes No

4. Did you require this employee to pay for expenses for which they did or will receive a reimbursement?

Yes No

If yes, enter the amount and type of expenses that were:

	Amount	Type of expense	Included on T4 slip
• received upon proof of payment	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
• charged to the employer, such as credit card charges	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part A – Employee Information

Name, Tax year, address and job title/description are all required Fields; can be filled by employee or manager.

Part B – Conditions of Employment

1. Did the employee's contract require them to pay their own expenses...

*This is marked "yes" whenever there is a work-at-home agreement, written or verbal.

Note: if the employee worked at home for less than 50% of their work time, they would not qualify to deduct these expenses from their taxes, and the T2200 form is therefore not applicable.

2. *Enter the period(s) of employment...*

These dates should reflect the time period that the person was an employee of the University of Calgary, during the specified year. In this example, the person was employed by the university for the entirety of 2023. But if they were hired by the university on February 1, 2023, and ended employment on November 1, 2023, then those dates would be entered for the "From" and "To" dates.

3. *Did you pay this employee wholly or partly by commission...*

University employees are generally not paid by commission, so these would be marked "No".

4. *Did you require this employee to pay for expenses for which they did or will receive a reimbursement?*

In this example, this is marked "No". Generally, in 2023, employees did not receive reimbursement from the university for expenses related to working from home.

Clear Data
 Protected B when completed

5. Did this employee's contract of employment require them to:

- rent an office away from your place of business? Yes No
- employ a substitute or an assistant? Yes No
- pay for supplies that the employee used directly in their work? Yes No
- pay for the use of a cell phone? Yes No

Did you or will you reimburse this employee for any of these expenses? Yes No

If yes, enter the type of expense and amount you did or will reimburse:

Amount	Type of expense		Included on T4 slip
\$			<input type="checkbox"/> Yes <input type="checkbox"/> No
\$			<input type="checkbox"/> Yes <input type="checkbox"/> No
\$			<input type="checkbox"/> Yes <input type="checkbox"/> No

6. Did you require the employee to use a part of their home for work? Yes No

Note: This does not have to be part of the employee's employment contract, and may be a written or verbal agreement between you and your employee.

If yes, about what percentage of the employee's duties of employment were performed at their home office? 60.00 %

Did you or will you reimburse this employee for any of their work-space-in-the-home expenses? Yes No

If yes, enter the type of expense and amount you did or will reimburse:

Amount	Type of expense		Included on T4 slip
\$			<input type="checkbox"/> Yes <input type="checkbox"/> No
\$			<input type="checkbox"/> Yes <input type="checkbox"/> No
\$			<input type="checkbox"/> Yes <input type="checkbox"/> No

If the employee only had home office expenses, skip to "Employer declaration" section.

5. *Did the employee's contract require them to...*

In this example, none of these items applied, so all were marked "No".

Note: In cases where an employee was required by their employer to use their cell phone for work-related activity, and the employee was paying for the use of the cell phone, this item would be marked "Yes" (and if the cell phone expense was reimbursed, this should also be indicated).

6. Did you require the employee to use a part of their home for work?

*This is marked “yes” whenever there is a work-at-home agreement, written or verbal.

If yes, about what percentage... were performed at their home office?

For a typical 5-day work week, each day counts as 20% of work time. In this example, the employee (in a given week) worked at home for 3 days (on-site for 2 days) which equals 60% of work time at their home. If they worked at home for 4 days per week, this would equal 80%.

If this form is being used ONLY for home office expenses, we can skip items 7 through 13, and go directly to the “Employer declaration” section.

Page 3 of 3

Employer declaration		
I certify that the information given on this form is, to the best of my knowledge, correct and complete.		
Note: Enter the name and telephone number of the authorized person in case the CRA needs to call to verify information.		
University of Calgary		Sam Smith, Manager
Name of employer		Name and title of authorized person
2024-03-01	403-555-5555 ext.	<i>Sam Smith</i>
Date	Telephone number	Signature of employer or authorized person *

* The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

The employee has to complete this section if the CRA asks the employee to send in this form.		
Name of employee	Social insurance number	Date
Home address		

Employer declaration

Name of employer, name/title of authorized person, date, telephone, and signature are all required fields.

Note: Authorized person can be the employee’s direct manager.

The last section (“The employee has to complete this section if the CRA...”) can be left blank and completed by the employee if required.