



Personal Tax Deduction for Home/Office/Expenses in 2020

As a result of the COVID-19 pandemic, many employees shifted to a “work from home” environment at the request of Lakehead University. You may be considering whether you are allowed to deduct certain home office expenses for work spaces and home office supplies on your 2020 personal income taxes.

The government of Canada announced a “flat rate method” for employees who worked from home for more than 50% of the time for a period of at least four consecutive weeks in 2020 due to COVID-19; these employees can claim \$2 for each day worked at home in 2020 due to the COVID-19 pandemic. For this method, the maximum claim allowed per individual is \$400 for the 2020 tax year, there is no need to track detailed expenses, and Lakehead University is not required to provide an authorized form T2200S. However, by using this method, the employee cannot claim any other employment expenses.

Information is provided on [the CRA website](#) including a work from home calculator. Please complete this calculation to determine the most favourable method for you.

Lakehead University will provide the form T2200S upon request to assist employees in their ability to claim a deduction of the employee use portion of eligible work space expenses and supplies in the preparation of their 2020 personal income tax return. Please contact Dianne Cataldo (admin.finance@lakeheadu.ca) in Financial Services for a copy of your completed form. **This form is only needed if you are not using the “flat rate method.”**

It is the sole responsibility of an employee to only deduct the eligible expenses for those months which the employee principally (more than 50%) worked from their home-work space. Employees must also reduce their expense claim for any reimbursements received from Lakehead University for a deductible expense category. There is no requirement to offset the cost for any reimbursement received for the purchase of a capital item (i.e. office chair, monitor, etc.) as these items are not otherwise deductible for tax purposes.

Lakehead University accepts no responsibility for the manner in which the employee has completed their income tax return with the provision of any information and is not providing any form of tax advice. Lakehead University suggests that employees seek advice from their professional tax advisor if they require assistance in interpreting any of this information or preparation of income tax returns for 2020.