

ROLFE BENSON LLP - COVID-19 CHECKLIST "EMPLOYEES WORKING FROM HOME"

PLEASE COMPLETE FOR EACH EMPLOYEE IN THE HOUSEHOLD TO DETERMINE THEIR ELIIBILITY TO DEDUCT HOME OFFICE EXPENSES AND TO GATHER INFORMATION TO SUPPORT THEIR CLAIM.

Employee name

PART 1 - Eligibility to deduct employment expenses

- | | YES | NO |
|---|----------------------|----------------------|
| (a) You worked more than 50% of the time from home for a period of at least four consecutive weeks in 2021 due to COVID-19, | <input type="text"/> | <input type="text"/> |
| (b) the expenses were directly related to your work and | <input type="text"/> | <input type="text"/> |
| (c) your employer did not and will not reimburse you for ALL of your home office expenses. | <input type="text"/> | <input type="text"/> |

If "YES" to all, continue to PART 2.

NOTE if you wish to claim other employment expenses (i.e. vehicle, travel), other conditions must be met and are not covered here

PART 2 - Determine your eligibility under two options to claim employment expenses

2(a) Temporary Flat Rate Method

You answered "YES" to **ALL** of the conditions in PART 1.

YES	NO
<input type="text"/>	<input type="text"/>

If "YES", continue to PART 4(a) or to PART 2(b)

NOTE If you use the Temporary Flat Rate Method you cannot claim any other employment expenses.

2(b) Detailed method

You obtained from your employer a signed Form T2200S "Declarations of Conditions of Employment for Working at Home Due to COVID-19"

YES	NO
<input type="text"/>	<input type="text"/>

If "YES" send us a signed copy of Form T2200S and continue to PART 3

If "NO" but "YES" to 2(a) continue to PART 4(a)

NOTE You must keep all your supporting documents in case the CRA asks to see them later.

PART 3 - Determine your eligibility for deductible home office expenses

(a) Supplies

You used the supplies directly in your work.

YES	NO
<input type="text"/>	<input type="text"/>

(b) Cell phone

You can deduct a part of a basic cell phone service plan if all of the following conditions are met:

- the cost of the plan is reasonable.
- the minutes or data were used for employment purposes.
- the cost of the plan has been divided between employment use and personal use on a reasonable basis.

YES	NO
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

(c) Long distance calls

The costs are reasonable and the long distance calls were made to earn employment income.

YES	NO
<input type="text"/>	<input type="text"/>

(d) Work-space-in-the-home expenses

You can deduct work-space-in-the home expenses if you meet one of the following conditions:

- The work space is where you mainly (more than 50% of the time) do your work.
- You use the work space only to earn your employment income and use it on a regular and continuous basis for meeting people in the course of your employment duties.

YES	NO
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Where you answered "YES", continue to PART 4(b) and PART 5

PART 4 - Calculating your work space in the home expenses

4(a) Temporary Flat Rate Method

You can claim \$2/day that you worked at home during the four week period plus any other days you worked at home due to COVID-19.

Days worked full or part-time (*days off, vacation days, sick days, or leaves of absences don't count)	(A)	
Claim \$2/day	(B)	\$2
Total claim (*maximum \$500)	(A) x (B)	\$

4(b) Detailed Method

NOTE You cannot claim any expenses that were or will be reimbursed by your employer.

NOTE Only include expenses for the period of time you worked from home due to COVID-19.

(i) Supplies \$

NOTE Supplies includes items such as stationary, stamps, toner and ink cartridges. Supplies **DO NOT** include items such as briefcases or calculators.

(ii) Cell phone (*employment use portion only) \$

NOTE You **cannot** deduct amounts paid to connect or license the cell phone.

NOTE You cannot deduct the costs to buy or lease a cell phone unless you are a commissioned employee and the costs relate to earning commission income.

(iii) Long distance calls \$

(iv) Work-space-in-the-home expenses

Electricity	\$	
Heat	\$	
Water	\$	
Utilities portion of condominium fees	\$	
Home internet access fees	\$	
Maintenance of the work space	\$	
Rent	\$	

NOTE You cannot deduct costs such as mortgage interest, principal mortgage payments or capital cost allowance.

NOTE For maintenance costs (i.e. cleaning materials or paint), you can claim expenses to maintain the work space **ONLY**. You cannot claim expenses to maintain a part of the house that was not used as a work space.

PART 5 - Determine the appropriate method to calculate your employment use percentage of work space in the home

5(a) Common area

You are the **ONLY** employee who worked in a common area.

YES	NO	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Common area is a space that has other purposes (i.e. working at a kitchen table or using the family computer room).

If **"YES"**, the employment use is determined by using the number of hours you work and the area of the work space.

Number of hours per week you worked at home during COVID-19	(A)	<input type="text"/>
Total number of hours per week	(B)	168
Percentage (%) of time using the common area	(A) ÷ (B) = (C)	<input type="text"/>
Total common area (sq.ft) used	(D)	<input type="text"/>
Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(E)	<input type="text"/>
Percentage (%) of home used for work space	(D) ÷ (E) = (F)	<input type="text"/>
Percentage (%) of allowable expenses	(C) x (F)	<input type="text"/>

If **"NO"** and you shared the work space with another employee, the employment use is determined by using the number of hours you work and your share of the area of the work space.

Number of hours per week you worked at home during COVID-19	(A)	<input type="text"/>
Total number of hours per week	(B)	168
Percentage (%) of time using the common area	(A) ÷ (B) = (C)	<input type="text"/>
Total common area (sq.ft) used	(D)	<input type="text"/>
Your share of the common area as a percentage (%)	(E)	<input type="text"/>
Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(F)	<input type="text"/>
Percentage (%) of home used for work space	(D) x (E) ÷ (F) = (G)	<input type="text"/>
Percentage (%) of allowable expenses	(C) x (G)	<input type="text"/>

If **"N/A"**, continue to PART 5(b).

5(b) Designated room

You are the **ONLY** employee who worked in a designated room.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

*Designated room is a space you use only for work (i.e. spare room).

If **"YES"**, the employment use is determined by using the area of the work space.

Total designated area (sq.ft) used	(A)	<input type="text"/>
Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(B)	<input type="text"/>
Percentage (%) of allowable expenses	(A) ÷ (B)	<input type="text"/>

If **"NO"** and you shared the work space with another employee, the employment use is determined by using **ONLY** your share of the area in the work space.

Total designated area (sq.ft) used	(A)	<input type="text"/>
Your share of the designated area as a percentage (%)	(B)	<input type="text"/>
Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(C)	<input type="text"/>
Percentage (%) of allowable expenses	(D) x (B) ÷ (C)	<input type="text"/>