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Personal tax deduction for those working remotely due to COVID-19

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There is a new personal tax deduction of up to \$400 for those working from home due to the pandemic. No T2200 is required to claim this personal tax deduction.

Tax deduction details:

- announced in the November 30 federal fiscal update, it is for people who have incurred “moderate expenses” due to working from home
- it is “up to” \$400, depending on the amount of time you worked from home
- you must be working from home *because of* the pandemic. The deduction won’t apply if you were already working remotely before the pandemic
- it doesn’t require receipts or proof of expenses, and, according to the CRA: “will generally not request that people provide a signed [T2200] form from their employers”
- it is a deduction of your taxable income, not a credit which would reduce the tax you owe
- it will be up to you to consider what percentage of each expense you are claiming is “reasonable” as an at home work related expense
- further details will be communicated by the CRA in the coming weeks and we will update this page accordingly

For further information, please see [this article](#) from the Toronto Star

T2200

To claim more than \$400, you need your employer to provide a [T2200](#) instead of claiming the personal tax deduction. *UTFA has requested that the U of T Administration provide T2200s to all those working from home. UTFA is awaiting the Administration's reply.*

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