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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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