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.

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 2022 due to COVID-19, (b) the expenses were directly related to your work and (c) your employer did not and will not reimburse you for ALL of your home office expenses. 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. 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 Yes NO You obtained from your employer a signed Form T22005 "Declarations of Conditions of Employment for Working at Home Due to COVID-19 If "YES" send us a signed copy of Form T22005 and 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 Yes NO You can deduct a part of a basic cell phone service plan if all of the following conditions are met: YES NO You can deduct a part of a basic cell phone service plan if all of the following conditions are met: YES NO The cost of the plan has been divided between employment use and personal use on a reasonable basis. (c) Long distance calls YES NO The costs are reasonable and the long distance calls were made to earn employment income.	Empl	oyee name]	
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		-	11.5	INO
(d) Work-space-in-the-home expenses				
	(d)	Work-space-in-the-home expenses		
You can deduct work-space-in-the home expenses if you meet one of the following conditions: YES NO		· · · · · · · · · · · · · · · · · · ·	YES	NO
i) The work space is where you mainly (more than 50% of the time) do your work.				
ii) 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.				

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.

	-	s worked full or part-time ys off, vacation days, sick days, or leaves of absences do	(A)	
	Claiı	m \$2/day	(B)	\$2
		al claim aximum \$500)	(A) x (B)	\$
4(b)	Det	ailed Method		
*NOT		You cannot claim any expenses that were or will be reim Only include expenses for the period of time you worked		
	(i)	Supplies		\$
*NOT		Supplies includes items such as stationary, stamps, tone or calculators.	r and ink cartridges. Supplies <u>DO NOT</u> include iten	ns such as briefcases
	(ii)	Cell phone (*employment use portion only)		\$
	Έ*	 You cannot deduct amounts paid to connect or license the cell phone. You cannot deduct the costs to buy or lease a cell phone unless you are a commissioned employee and the costs relate to earn 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 <u>ONLY</u>. 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			
	*Common area is a space that has other purposes (i.e. working at a kitchen table o	r using the family comput	er room).				
	commence and a space that has said parposes (net working at a latener table of using the failing 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)					
	Total number of hours per week	(B)		168			
	Percentage (%) of time using the common area	$(A) \div (B) = (C)$					
	Total common area (sq.ft) used	(D)					
	Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(E)					
	Percentage (%) of home used for work space	$(D) \div (E) = (F)$					
		(, (, (, (, (, (, (, (, (, (,					
	Percentage (%) of allowable expenses	(C) x (F)					
	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)					
	Total number of hours per week	(B)		168			
	Percentage (%) of time using the common area	$(A) \div (B) = (C)$					
	T	(5)					
	Total common area (sq.ft) used	(D)					
	Your share of the common area as a percentage (%)	(E)					
	Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(F)					
	Percentage (%) of home used for work space	(D) x (E) \div (F) = (G)					
	Percentage (%) of allowable expenses	(C) x (G)					
	If "N/A", continue to PART 5(b).						
5(h)	Designated room						
3(3)	-	-	YES	NO			
	You are the ONLY employee who worked in a designated room.						
	*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)					
	Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(B)					
	Percentage (%) of allowable expenses	(A) ÷ (B)					
	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.	. 5	•				
	Total designated area (sq.ft) used	(A)					
	Your share of the designated area as a percentage (%)	(B)					
	Total finished area (sq.ft) of the home (including hallways, kitchens, etc)	(C)					
	Percentage (%) of allowable expenses	(D) x (E) ÷ (F)					