

T2200 – Claiming Home Office Expenses Checklist

Employees who work from home may be eligible to deduct home office expenses on their T1 income tax filing. Refer to the [CRA T2200 Form Eligibility](#) for detailed guidance to confirm eligibility and what types of expenses can be claimed. UBC recommends employees seek professional tax advice before applying for home office expense deductions on their personal tax returns.

To be eligible to have a T2200 form completed, the employee must be **required** to work from home. For 2023, if the employee **voluntarily** entered into a formal hybrid work arrangement with UBC, then the employee is considered to have been required to work from home. In addition, employees must meet one of the following conditions:

- The work space is where the employee mainly does their work (more than 50% of the time) for a period of at least 4 consecutive weeks in a year.
- The employee used the work space only to earn employment income. The employee used it on a regular and continuous basis for meeting clients, customers, or other people in the course of employment duties.

I certify that I have met the eligibility requirements for Form T2200 and I have completed Form T2200 accurately and completely. I understand that UBC will not independently verify this information and that UBC will not be liable to me for any late payment interest, penalties or other costs in any way arising out of or relating to the information provided by me on the Form T2200.

Employee Name: _____

Date: _____

Signature: _____

If the employee confirms they are eligible to deduct home office expenses and the Manager confirms the employee has a signed hybrid work agreement that allows the employee to work from home more than 50% of their time on a consistent basis, then:

1. The Employee completes [Form T2200 and this checklist form](#);
2. The Manager reviews and signs the T2200;
3. The Manager scans the completed T2200 form and this signed checklist to the computer and then uploads the documents to the Employee's Workday Personal Documents Screen:
 - a. Log into Workday
 - b. Enter "Maintain Worker Documents"
 - c. Enter "Employee Name or Employee Number"
 - d. Select "Ok"
 - e. Select "Add"
 - f. Drop the scanned completed T2200 document to the screen
 - g. Select "Benefits"
 - h. Enter "2024 Completed T2200 Form"
 - i. Select "Save"
 - j. Repeat for the signed checklist document
4. The Employee will keep a copy of the completed T2200 form for their income taxes.