

Employees Working from Home in 2023

Many employees will be able to claim a deduction on their 2023 personal tax return for work space in home expenses. Follow the instructions below as a simplified guide to assist in determining your claim.

ELIGIBILITY

Did you receive Employment Income (T4 slip) for 2023?

NO

This document is NOT for you

YES ↓

Did you receive a T2200 from your employer?

NO

This document is NOT for you

YES ↓

Did you work from home more than 50% of the time for at least four consecutive weeks in 2023? Or, Use your home work space exclusively during the period to which the expenses relate on a regular and continuous basis for meeting customers or other persons in the ordinary course of performing the office or employment duties?

YES ↓

Complete DETAILED CHART below:

DETAILED CHART

IDENTIFICATION AND HOME INFORMATION		
Full Name	Employer	Email
Dates you worked from home	Home: Total finished sq. ft.	Work space: Total sq. ft.
Did you receive any reimbursements / allowances from your employer for your work space at home? Provide details.	Was your work space used only for employment? If not, how many hours / week was it used for employment? Provide details.	Did you share this work space with anyone else? Provide details.

ALL EMPLOYEES

EXPENSE	AMOUNT FOR 2023*	
Rent		<i>NOTE: EXPENSES ARE FOR THE TIME PERIOD WORKING FROM HOME (NOT THE FULL YEAR).</i>
Utilities		
Home Internet Access		
Repairs/Maintenance		
EXPENSE	AMOUNT FOR 2023*	Employment Use %
Office Supplies		
Long distance phone calls made for work		
Cell Phone		

ONLY COMMISSIONED EMPLOYEES

EXPENSE	AMOUNT FOR 2023*	
Home Insurance		<i>NOTE: EXPENSES ARE FOR THE TIME PERIOD WORKING FROM HOME (NOT THE FULL YEAR).</i>
Property Taxes		
EXPENSE	AMOUNT FOR 2023*	Employment Use %
Cell Phone Lease		
Computer, Fax, etc. Lease		

*Net of any employer support. For descriptions of what can and cannot be deducted, [see this link](#).

You may also be able to claim a return of some GST/HST that you paid (included in the amounts you provided above) on your deductible expenses.

We will contact you if we need additional information / clarity.