

# Employees Working From Home in 2025

Many employees will be able to claim a deduction on their 2025 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 2025?

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 2025? 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 finished 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 2025*	Employment Use %
Rent		Note: Expenses are for the time period working from home (not the full year).
Utilities		
Home Internet Access		
Repairs/Maintenance		
Office Supplies		
Long Distance Phone Calls (made for work)		
Cell Phone		

### Only Commissioned Employees

Expense	Amount for 2025*	Employment Use %
Home Insurance		Note: Expenses are for the time period working from home (not the full year).
Property Taxes		
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.