



T2200 Tax Form
July 10, 2020

Edmonton

Will the City complete tax form T2200 so I can claim my home office on my taxes?

According to guidance by the 'Canada Revenue Agency', in order for an employee to deduct home office expenses, the following conditions must be met:

1. the employee was required by the contract of employment to supply and pay for such expenses;
2. the employer must sign form T2200 certifying that the employee's contract of employment requires them to pay their own expenses while carrying out the duties of employment; and
3. the employer has not reimbursed the employee for the same expenses.

At this point in time, the City is encouraging eligible employees to work from home during the COVID-19 pandemic, however, employment contracts presently do not require employees to supply and pay for their own home office expenses as a condition of employment with the City. Our guiding documents also state that City employees who do not have access to City technology, do not possess or refuse to use their own technology will be deemed ineligible to work from home temporarily. Our guiding documents are also clear that the City will not provide equipment above and beyond what is currently assigned to employees or financial resources to set up a home office while working from home during this temporary arrangement. Therefore the City cannot certify that an employee's contract of employment requires the employee to pay their own home office expenses while carrying out their duties of employment, and tax form T2200 cannot be completed by the City.