

Home Office Tax Deductions 2021

To claim home office tax deductions for the 2021 year, you can use either the temporary flat rate method or the detailed method.

Temporary Flat Rate Method

If you worked from home due to the COVID-19 pandemic 50% of the time for a period of four or more weeks, you are eligible to use this method to claim in-home office expenses. You will not be required to keep supporting documents, calculate the size of your workspace, or submit any additional forms. If you are eligible and would like to use this method, please complete the worksheet on the next pages and submit it to us with the rest of your tax information.

An individual may claim \$2 per day working from home during that period, as well as \$2 for additional days worked from home outside the period with a maximum claim of 250 working days (\$500).

In order for a day to be considered a work day, you must have worked either full or part-time hours from home. If you were on sick leave, vacation days, or on any other leave or absence, those days are not considered work days and cannot be claimed.

Detailed Method

The eligibility criteria is the same as that of the temporary flat rate method, but you will be required to keep supporting documents and provide us with either a Form T2200S or T2200

Form T2200S – only claiming home office expenses

Form T2200 – claiming home office and additional employment expenses

We must receive a copy of one of these forms, signed by your employer, as well as all supporting documents and receipts if you wish to claim using the detailed method.

This method allows you to claim expenses such as heat and electricity, cleaning materials, repairs and maintenance relating to the work area, supplies used only for work, and a portion of rent. Those that earn commissions are also eligible to claim a portion of property taxes and a portion of home insurance.

Home phone and internet service costs are considered supplies. An individual may deduct the monthly cost for home internet access fees, provided it is not unreasonable, as well as long distance charges for work calls or employment use of a cell phone.

Home Office Expenses Worksheet 2021

Temporary Flat Rate (Simplified) Method

Provide the first day that you worked from home due to the COVID-19 pandemic and continued to work from home for at least 50% of the time in the four weeks following.

First day: / /
 MM DD YYYY

Provide the last day that you worked from home due to the COVID-19 pandemic. If you worked from home into the new year, please put December 31st, 2021 as your last day.

Last day: / /
 MM DD YYYY

What is the total number of days that you worked from home in 2021 due to the COVID-19 pandemic between the dates provided above? Use the calendar on the next page to mark off the days you worked from home and enter the total for each month into the table.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Grand total: _____

Total days x \$2 per day = \$ _____
(Maximum \$500)

2021 Calendar

JANUARY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

S	M	T	W	T	F	S
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY

S	M	T	W	T	F	S
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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE

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20	21	22	23	24	25	26
27	28	29	30			

JULY

S	M	T	W	T	F	S
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER

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19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

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24	25	26	27	28	29	30
31						

NOVEMBER

S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	