

MEMO

Date: January 19, 2021

To: All Staff

From: Human Resources & Organizational Effectiveness,
Humber College Institute of Technology & Advanced Learning

Subject: T2200S Tax Form – Work-space-in-the-home expenses

Further to the communication sent out on December 23, 2020 regarding the T2200S Tax Form, this message will provide important information pertaining to the work-space-in-the-home expenses and details on the process of requesting a T2200S.

As per the Canada Revenue Agency (CRA)'s temporary COVID-19 guidelines, employees can claim a deduction for work-space-in-the-home expenses and supplies for the period that they worked from home, if they meet all of the following criteria:

- The employee worked from home in 2020 due to the COVID-19 pandemic, or the employer required the employee to work from home. Of note, even if the employee could have worked at their regular work location but chose to stay at home (with permission of their employer), the employee will be considered eligible for the deduction;
- The employee worked more than 50% of the time from home for a period of at least four (4) consecutive weeks in 2020;
- The employee has obtained a completed and signed Form T2200S or Form T2200 from the employer. This Form is only applicable if the detailed method is used;
- The expenses were used directly in the employee's work during the period.

Should you be eligible to claim work-space-in-the-home expenses and supplies deductions, and wish to do so, the CRA has developed two (2) methods for you to choose from.

1. There is a Temporary Flat Rate Method, which does not require you to obtain a Form T2200S from Humber or maintain documented receipts to validate your claim. Using this method, you can claim up to a maximum of \$400 in expenses. [Click here](#) to learn more about this method.
2. There is also the Detailed Method, which will require a Form T2200S from Humber. [Click here](#) to learn more about this method.

Requesting a T2200S:

If you are eligible to claim work-space-in-the-home expenses and opt for the Detailed Method:

- You may request a T2200S by **contacting your Manager no later than January 26, 2021**
- You must also indicate to your Manager whether you have already been reimbursed by Humber for any work-space-in-the-home expenses in 2020.

We will be providing Managers an excel template with a list of questions and instructions on how to document the requests, prior to submitting the information directly to Payroll on your behalf for processing. You must provide all required information to your Manager in a timely and accurate manner.

T2200S will be issued and made available through the Human Resources Management System (HRMS) by February 28, 2021. We will provide more information on how to view and print your T2200S in the coming weeks.

Note:

- For former employees who do not have an active employment with Humber and do not have access to the HRMS, their T2200S will be mailed to their home address on file by February 28, 2021. If their address changed after leaving Humber College, then they will need to contact the HRMS Support Center to provide us with their current address no later than January 22, 2021.
- If you are an eligible employee who opted for the Detailed Method, the T2200S will be issued based on your request. However, employees are responsible for consulting their own tax advisor or contacting the CRA directly to seek clarification on the calculation of deduction associated with work-space-in-the-home expenses and supplies deductions. It is recommended that you review all the information available on the CRA website as you determine which option may pertain to your personal tax scenario.

Please contact the HR Support Centre if you have any questions regarding this communication.

There are three ways to connect with our HR Support Centre:

1. Call us at ext. 5001 from a Humber phone line or dial 416.675.5001
2. Chat with us at www.humber.ca/hrchat
3. Submit an e-form at www.humber.ca/hrinquiry

Thank you!