

COVID-19 – Checklist

The pandemic has resulted in many particular issues that may, again this year, affect the preparation of your personal income tax returns.

In order to properly identify these, we ask that you answer the following questions:

BENEFIT PAYMENTS

1. During 2021, did you receive any COVID-19 related benefit payments such as:

- | | |
|--|-----------------------|
| a) Canada Emergency Response Benefit (CERB) | <input type="radio"/> |
| b) Canada Recovery Benefit (CRB) | <input type="radio"/> |
| c) Canada Recovery Caregiving Benefit (CRCB) | <input type="radio"/> |
| d) Canada Recovery Sickness Benefit (CRSB) | <input type="radio"/> |

If so, please be sure to include the information slips received for these amounts.

2. If you made any COVID-19 related benefit repayments, please provide the information slips received.

If, in 2021, you made a COVID-19 related benefit repayment for an amount received in 2020, it is possible to request an adjustment so that the repayment can be applied to the 2020 taxation year rather than 2021. You may also choose to split the deduction for the repayment amount between 2020 and 2021. It is important to consider your tax rate as well as any tax measures affected by net revenue to determine which year the repayment should be applied to.

TELEWORKING

If you are an **employee (these rules do not apply to a self-employed person)** and you had to work from home due to the pandemic, you could be allowed to deduct certain employment expenses (home office expenses).

As was the case for 2020, two methods are available to you for the 2021 taxation year, namely:

- a) Flat rate method (simple to calculate)
- b) Detailed method (more complex)

TELEWORKING (CONT)

Method A

The flat rate method allows you to deduct an amount of \$2 per day (up to a maximum of \$500). To use this method:

- You must have worked more than 50% of the time from home for a period of at least 4 consecutive weeks due to the COVID-19 pandemic;
- You must not have been reimbursed for all your home office expenses by your employer;
- You will not be claiming any other employment expenses other than the home office expenses (for example: motor vehicle expenses);
- You do not have to provide or keep any of the supporting documents;
- Your employer does not need to provide you with any forms.

Method B

The detailed method to claim home office expenses requires that you have and keep your supporting documents. To use this method:

- You must have worked more than 50% of the time from home for a period of at least 4 consecutive weeks due to the COVID-19 pandemic;
- You paid expenses related to your work home space and these expenses were used directly for your work;
- These expenses were not reimbursed and will not be reimbursed by your employer;
- Your employer must provide you with a duly completed and signed form T2200 or T2200S;
- Your employer must provide you with a duly completed and signed form TP-64.3.

WHICH METHOD TO CHOOSE?

An individual analysis will be required to know which method you should choose. It is important to note that the expenses that can be claimed with the detailed method will differ whether you are an employee or a commission employee.

Generally, a person living with their parents, who does not pay any home expenses and/or to whom some of the home expenses have already been reimbursed, will most likely benefit from using the flat rate method. The same would most likely apply to a person who uses a common (shared) area to work at home or who has been teleworking for less than 50% of the time after the initial four consecutive weeks. We have inserted at the end of this document, a link to the calculator provided by the Ministère des Finances. This calculator can assist you in determining which method to choose.

WHICH METHOD AM I CHOOSING?

1. I do not want to keep supporting documents, provide signed forms from my employer and I do not have many expenses. I choose the flat rate method and have indicated the number of **eligible** work days in Table A below.
2. I have several employment expenses, I am a tenant, I have a designated home work space or I am a commission employee. I have and will keep all the supporting documents, and I have obtained the completed and signed forms from my employer. I choose the detailed method and have indicated the requested information in Table B below.



A. FLAT RATE METHOD

To calculate the deduction with the flat rate method, please provide the following information:

Number of consecutive teleworking days in 2021 (at more than 50% for at least 4 consecutive weeks)	_____ (1)
Less the number of days included in (1) that cannot be counted: absences (for example, Saturdays and Sundays), sick leave, statutory holidays, vacation days	_____ (2)
Number of teleworking days at less than 50% (for example : 2 days a week)	_____ (3)
Number of eligible days for the flat rate method (1 – 2 + 3)	_____
Flat rate	X \$2.00
Deduction amount (maximum of \$500)	\$ _____

B. DETAILED METHOD

If you wish to use the detailed method, you must obtain the duly completed and signed forms from your employer and provide the following information:

Work space:

Number of square feet used for teleworking	_____
Number of square feet of finished areas in the home	_____
If the space is a common area (for example: kitchen) rather than a designated room (which is used only for work), indicate the number of hours worked per week	_____

You can only consider the expenses for the period when you were teleworking. You must have been teleworking for more than 50% of the time for at least 4 consecutive weeks.

Electricity	\$ _____
Heating	\$ _____
Water	\$ _____
Home internet access fees (reasonable monthly fees)	\$ _____
Maintenance and minor repair costs	\$ _____
Rent paid for the house or apartment	\$ _____
Office supplies (ink cartridges, printer paper, pens, etc.)	\$ _____
Phone expenses (the cost of the plan that has been reasonably apportioned between employment and personal use and where you are able to show the cellular minutes or data consumed directly while performing your employment duties)	\$ _____

Commission employees can also claim the following expenses:

Home insurance	\$ _____
Property taxes	\$ _____
Cost for leasing a cell phone, computer, fax machine (which reasonably relates to earning commission income)	\$ _____

**Link to the calculator provided by the
Ministère des Finances**

You can use the **calculator** on the Ministère des Finances website to assist you in determining which method is best for you, the flat rate method or the detailed method.

