

## Appendix C

HOME OFFICE EXPENSE			
Size			
Total square footage of your home			
Total square footage of the office area			
Expense	Net	GST	Total (Include GST)
Heat	\$	\$	\$
Electricity	\$	\$	\$
Insurance ( <i>Commission employees only</i> )	\$	N/A	\$
Repairs and maintenance	\$	\$	\$
Mortgage interest (Not including principal payments) ( <i>Self-employed only</i> )	\$	N/A	\$
Property taxes ( <i>Commission employees only</i> )	\$	N/A	\$
Strata fees	\$	\$	\$
Home internet	\$	\$	\$
Rent ( <i>Self-employed only</i> )	\$	N/A	\$
Other (ie, water, sewer)	\$	\$	\$

Home office may be claimed for **SELF-EMPLOYED** purposes only if:

1. The work space is your principal place of business; or
2. The work space is used exclusively for the purpose of earning income from business and is used on a regular and continuous basis for meeting clients, customers or patients of your business.

Home office may be claimed by an **EMPLOYEE** only if:

1. The employee is required by their contract of employment to provide and pay for such space;
2. A T2200 Declaration of Conditions of Employment is completed and certified by the employer; or
3. A T2200S Declaration of Conditions of Employment for working at home due to COVID-19;
4. The employee is not reimbursed and is not entitled to be reimbursed from their employer for such expense; and,
5. The expenses are incurred solely for the purpose of earning income from an office or employment.