



JC Professional Corporation

*“Authorized to practice public accounting  
by the Chartered Professional Accountants  
of Ontario”*

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## Statement of Employment Expenses for Working at Home Due to COVID-19

### Option 1:

Total number of days you worked from home in 2020 due to COVID-19 \_\_\_\_\_

### Option 2:

Total number of days you worked from home \_\_\_\_\_

Total number of hours you worked from home \_\_\_\_\_

### Eligible Expenses

The following list includes common home office expenses: For additional home office expenses you may be able to claim:

- Rent paid for a house or apartment where you live
- Electricity, water, heat, or the utilities portion of your condominium fees
- Maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)
- Home internet access fees
- Office supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)
- Employment use of a basic cell phone service plan
- Long distance calls for employment purposes

### Employees who earn commission income can also claim the following:

- Property taxes
- Home insurance
- Lease of a cell phone, computer, laptop, tablet, fax machine, etc. that reasonably relate to earning commission income

### Non-eligible Expenses

You cannot claim any of the following:

- Capital cost allowance
- Mortgage interest
- Principal mortgage payments
- Capital expenses (replacing windows, flooring, furnace, etc.)



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- Office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.)
- Monthly basic rate for a landline telephone
- Cell phone connection or license fees
- Purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- Computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- Other electronics (television, smart speaker, voice assistant, etc.)
- Furniture (desk, chair, etc.)