



Item	Policy January 2013
Approved by	CFO VP HR & Services
Date approved	January 13, 2013

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## **T2200 – CLAIMING HOME OFFICE EXPENSES POLICY AND PROCEDURES**

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### **1 PURPOSE**

The purpose of this document is to outline the policy and procedures associated with the completion of the Canada Revenue Agency (CRA) Form T2200 – Declaration of Conditions of Employment.

### **2 POLICY**

The university is committed to providing employees with space and equipment appropriate to perform the normal duties of their employment. In exceptional circumstances an employee may be required to regularly perform employment duties from their home. Those exceptional cases will be clearly communicated in the employee’s employment contract.

The University adheres to the terms of the CRA Income Tax Act which require that the following conditions must be met before any amounts would qualify as home office expenses:

- 2.1** The home office must be the place where the employee performs employment duties more than 50% of the time.
- 2.2** The employee is required by the employment contract to pay for such office expense and supplies.
- 2.3** The employee has not been reimbursed and is not entitled to reimbursement for such expenses.
- 2.4** These expenses may reasonably be regarded as applicable to the earning of employment income.
- 2.5** In the case of supplies, they are consumed directly in the performance of the employment duties.

The University will agree to sign and issue a T2200 form to an employee where all of the above circumstances exist. The employee may not claim any expense on a T2200 form which would normally be reimbursed by the University under the UOIT Expenses Policy and Procedures.

A signed T2200 form does not provide an employee with any assurance that expenses incurred are deductible. The eligibility to deduct employment expenses related to a home office is a matter between the employee and CRA. Employees wishing to deduct employment expenses are advised to review the CRA publications and/or seek advice from their personal tax consultant.

### **3 SCOPE AND AUTHORITY**

The T2200 - Claiming Home Office Expenses Policy and Procedures applies to employees who are regularly required to perform employment duties from their home office and who are expected to pay for their own office expenses and supplies. This policy does not apply to individuals who are not considered employees, such as contractors, consultants, or volunteers.

The Office of the Chief Financial Officer and the Vice President, Human Resources and Services are jointly responsible for administering this policy and its associated procedures.

### **4 PROCEDURES**

The T2200 form is completed by the employee and submitted to their Dean/Director for approval and signature. The Dean/Director is not required to determine the deductibility of the expense. They are only required to certify that the employment arrangement requires the employee to incur the expenses without subsequent reimbursement and that all the conditions have been met under the policy. Prior to signing the T2200 the Dean/Director may forward the T2200 to Human Resources for review.

A copy of the signed T2200 must be submitted to HR for the employee's file.

### **5 RELATED POLICIES AND PROCEDURES**

**5.1** UOIT Expenses Policy and Procedures

**5.2** Canada Revenue Agency, Income Tax Interpretation  
Bulletin NO: IT352R2  
Subject: Income Tax Act, Employee's Expenses  
Including: Work Space in Home Expenses

**5.3** T2200 Declaration of Conditions of Employment:  
<http://www.cra-arc.gc.ca/E/pbg/tf/t2200/README.html>