

# MEMO

**DATE:** July 24, 2020  
**TO:** All Employees  
**FROM:** James Pede, Manager, Operational Accounting  
**SUBJECT:** T2200 Declaration of Conditions of Employment

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For Algonquin College employees who have been directed to stay home during the COVID-19 pandemic, there are questions about the cost to maintain a home workspace and equipment, and the supplies needed to carry out their work remotely. Employees have asked if they will be eligible to claim employment expenses on their 2020 income tax form.

Canada Revenue Agency (CRA) form T2200 Declaration of Conditions of Employment is completed by the employer to certify that an employee is required to work from home and that any employment expenses not reimbursed by the employer may be claimed on their annual tax return.

Prior to the COVID-19 pandemic, an employee could claim home office expenses if they were contractually required to maintain a home office they were not reimbursed for, and met one of the following two conditions:

- The home office is the place where the employee principally performed their employment duties; or
- The space is used exclusively during the period for the purposes of earning employment income on a regular and continuous basis, and for meeting customers or other persons in the ordinary course of performing employment duties.

Given the circumstances surrounding COVID-19, these requirements have become increasingly difficult to interpret and apply.

In normal times, Algonquin College employees do not qualify to claim employment expenses because the College provides the workspace, necessary equipment and supplies to perform their duties. However, expenses incurred by employees during the 2020 “stay home” directive may be eligible when filing a tax return for the 2020 calendar year required by April 30, 2021.

While the CRA has not announced any special tax provisions due to the pandemic, we expect that this will be addressed by the Canadian government in the coming months leading up to the end of the 2020 calendar year.

In the meantime, Algonquin College employees should retain receipts for all purchases necessary to perform their duties remotely. They should also note the square footage of the office area used and the total square footage of their residence, keeping track of home costs such as heating, hydro and water. These will be required if the tax rules allow employees to claim expenses incurred during the 2020 pandemic “stay home” directive.

Employees are reminded that incidental supplies such as paper, printer ink, headsets, mouse, cables, microphones, and computer cameras may be purchased and claimed through the Employee Reimbursement Program (further guidance follows below). Employees who are unsure about making a purchase should check with their immediate supervisor for guidance. Your manager or supervisor should be able to identify which items may be purchased, and whether there are limits on spending for a particular purchase. Receipts will be required in order to claim these expenses. Please note that non-expendable items purchased through this process are the property of Algonquin College.

### **Interim Work from Home Expenditures**

The Employee Reimbursement Program for Interim Work from Home Expenditures has been created to respond to employee requirements regarding incidental expenses incurred in order to effectively work from home during the COVID-19 pandemic, as the College is following public health guidance surrounding staying home, physical distancing and related government regulations.

Reasonable direct incremental costs for telecommunications and incremental internet capacity and services are included. Examples would include reimbursement of specific business related expenses for long distance charges (landline or cellular), or incremental internet package costs for an employee who has had to increase their basic internet package to accommodate minimum speed requirements. Claims for incremental internet costs (new package monthly cost less old package monthly cost) must be justifiable and based on minimum requirements. This would not include premium level internet packages.

Reasonable amounts for small dollar purchases (typically no more than \$200) for office supplies and basic office accessories are also included. Examples would include pens, paper, sticky notes, monitor stands, armrests, mouse pads, document holders, footrests, and laptop accessories that improve functionality of small office equipment.

All claims for reimbursement are subject to budget holder approval and should only include typical expenditures that would be allocated to office supplies, internet service or telecommunication costs.



To obtain reimbursement, please complete an expense report in Workday and attach a copy of the receipts with your expense report. Claims for long distance charges should be supported by a copy of the phone bill with the charges to be claimed clearly identified. Claims for internet costs should be clearly identified on the monthly bill(s), showing the difference between previous charges and new monthly charges.

Information on how to complete an expense report can be found on the Workday website on the [Employee User Guides section](#). Select the guide titled [Create Expense Report – Non-Travel](#).

If you are unable to submit an expense report due to connection issues, you may send a copy of your receipts to your supervisor. Your supervisor will then forward your receipts along with the cost center and account coding to [payroll@algonquincollege.com](mailto:payroll@algonquincollege.com) for input into Workday. Once approved, payment will be made to you by direct deposit within 1 to 2 weeks.

If you have any questions or concerns, please contact James Pede, Manager, Operational Accounting at [pedej@algonquincollege.com](mailto:pedej@algonquincollege.com).

