

Declaration of Conditions of Employment (T2200) Form – Frequently Asked Questions

1. Are T2200 Forms the same as the T2200S forms?

Form T2200S – Declaration of Conditions of Employment for Working at Home Due to COVID-19 is a shorter version of Form T2200 that was used by employers for employees who worked from home in 2020- 2022 due to the COVID-19 pandemic. Employees were able to claim up to \$500 in employment expenses as the 'Temporary Flat Rate Method' that ended on December 31, 2022. Employees who are eligible to deduct employment expenses must use the detailed approach on form T2200 for taxation year 2023.

Form T2200 – Declaration of Conditions of Employment is a form employees use to have their employers certify their conditions of employment and what they were required to pay for employment expenses.

2. What is a T2200 Form?

The T2200 Form is known as the Declaration of Conditions of Employment form, used by employees when deducting employment expenses as part of their annual tax filing with the Canada Revenue Agency (CRA). Once completed, the form should be kept by an employee in case the CRA asks for the form in future.

It is important to note that completion of the form itself does not guarantee acceptance of the expenses by the CRA.

3. What is new for taxation year 2023?

CRA has revised the T2200 form for the 2023 taxation year to accommodate eligible employees who worked from home in 2023. Employees will be required to use the detailed method to claim home office expenses. For more details regarding eligibility and the claim process, please visit [CRA's website](#): What Changes Are.

4. Where can I find the T2200 Form?

The T2200 – Declaration of Conditions of Employment form can be downloaded in various formats from the [Canada Revenue Agency's T2200 – Declaration of Conditions of Employment forms page](#).

5. How do I know if I am eligible to complete a T2200 Form?

According to the CRA, Employees who worked at home in 2023 and meet certain conditions, will be eligible to deduct home office expenses (including work-space-in-the-home expenses, office supplies and other expenses such as employment use of a cell phone, or long-distance calls for employment purposes).

You are eligible to deduct home office expenses you paid if you meet the following conditions:

- You worked more than 50% of the time from home for a period of at least four consecutive weeks
- The expenses were directly related to your work

NOTE: Additional restrictions could apply, and more information can be found on the CRA's [Employment Expenses Guide 2023](#).

6. I'm a manager of the department, most of my team worked from home three days a week in 2023, however this was an option and not mandatorily required, would my employee still need a T2200 form to claim office-related employment expenses?

Generally, CRA guidance on eligibility for home office expense deductions published on February 2, 2024 states, “[f]or 2023, if an employee has voluntarily entered into a formal telework arrangement with their employer, the employee is considered to have been required to work from home.” While “formal telework arrangement” is not defined in the guidance, the CRA suggests that an employee will be considered to be “required” to work from home where, for example, it is agreed that an employee will work from home three days each week during the year, or where it is agreed the employee will work an alternating schedule of three weeks at home and one week in the office. It is not necessary for the employee to work entirely from home in order to claim home office-related employment expenses.

7. What expenses can I claim?

Guidance on what expenses can be claimed by employees is provided by the CRA. Some helpful resources include, but are not limited to:

- [Expenses you can claim](#)
- [Employment Expenses 2023 - Canada.ca](#)
- [IT352R2 ARCHIVED - Employee's Expenses, Including Work Space in Home Expenses - Canada.ca](#)

As per the University Policy, any employee submitting a request pursuant to this policy acknowledges that the determination of whether the expenses at issue on the T2200 form are deductible is a matter strictly between the employee and the CRA; the University and Authorized Certifier take no position in that regard and shall not be held accountable or responsible for any decision of the CRA.

The University has a legal obligation to ensure that the information provided on the T2200 form is correct and complete prior to its certification. Any employee who knowingly certifies, or submits for certification, a T2200 form containing incorrect information is subject to discipline up to and including termination of employment.

Note: It is important that employees thoroughly review the CRA's webpages and seek personal tax expertise as needed.

8. I bought a stand-up desk that was used in 2023 for my work and University did not reimburse the cost, can I put on the T2200 form?

No, according to CRA guidelines, furniture is not eligible for claim and therefore cannot be listed on T2200 form. More details regarding eligibility of Work-space-in-the-home expenses, please visit the [CRA website](#).

9. My partner and I were sharing the same home space for work, should I still claim T2200?

If you both meet the eligibility criteria, you must decide which expenses each of you will claim. Each expense can be claimed only once, if your partner will claim through their employer then you cannot claim again.

10. Can I ask my manager or supervisor to complete the employer declaration and certify my T2200 Form?

As per the McMaster University Policy, an authorized certifier must certify a T2200 form. This means any one of the following University employees: the President; the Vice-Presidents; the Deans; Vice-Provosts and Associate Vice-Presidents; and their expressly authorized delegates.

Employees should verify their T2200 form with their manager, regardless of whether or not their manager is an authorized delegate.

Employees are expressly responsible for ensuring information they are providing in the T2200 form is accurate and complete.

11. Where can I find guidance on filling out the T2200 Form?

The University has provided a step-by-step guide to filling out the T2200 form, and it can be found on the [HR website](#). As noted earlier, it is important to seek tax expertise as needed as this guide does not constitute tax advice.

12. Can those certifying the T2200 Form on behalf of the University sign the forms digitally?

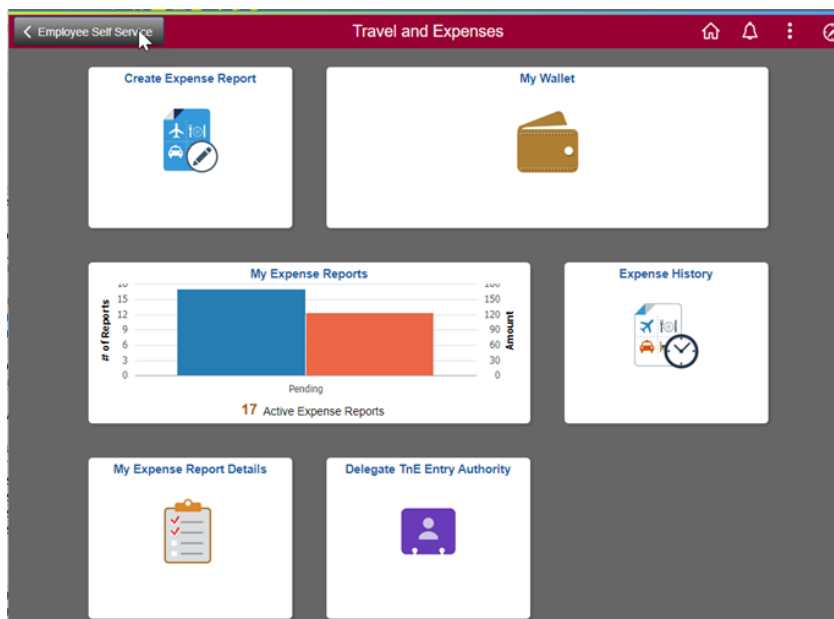
Yes, the CRA does accept electronic signatures from employers as part of the declaration sign off.

13. I'm a department manager, can I sign off the T2200 form for my employee?

Yes, if you are an approved delegate of the Vice-Presidents; the Deans; Vice-Provosts and Associate Vice-Presidents, you may certify the T2200 form. The delegate must ensure the completion and accuracy of the information on the form before signing off. If you are not the approved delegate, please it would be appropriate for you to verify the information provided to you by your team member, and then to direct the form to the approved delegate in your area for formal sign off.

14. How can I find the expense details that have been reimbursed by the university?

You have access to a report in the My Expense Report Details tile in Mosaic as follows -



Note that this report may not be inclusive of all expenses that have been reimbursed to the employee as related to work from home expenses; employee will need to validate those information prior to requesting the form. Managers and Certifiers will need to ensure the form completion and accuracy prior to certifying the form.

15. I now have a T2200 form completed, does that mean I will automatically get tax deduction when filing my annual income tax return?

No, you may not get tax deduction right away as the ultimate eligibility will be determined by CRA directly; please keep the form as CRA may ask for a copy.

16. I'm the Director of the department and delegated to certify a few T2200 forms for employees in my area, should I make a copy for future reference?

Yes, you need to keep the copy of a certified form in the employee's file for future reference.

17. Would my Director automatically fill out a T2200 form for me since I worked remotely in 2023?

No, the Form is not automatically completed for employees. The CRA generally expects employers to provide a completed T2200 form for employees who meet the criteria and request one. Employers should not provide the form unless it is clear the conditions have been met and employers should be satisfying themselves of this on a case-by-case basis. Please complete the form with relevant details before sharing with the authorized approver for sign off.

18. I worked remotely in multiple jobs in different departments in 2023, how would I be able to get T2200 completed.

If you worked remotely in multiple areas at the university and are eligible to file a T2200, please contact hr.mcmaster@mcmaster.ca for assistance.

19. As an employee, do I need to keep copies of the T2200 form that I signed? How long should I retain?

You need to keep your income tax filing supporting documents, including the T2200 form, for six years as per CRA's request. More information can be found here: [How long should you keep your income tax records?](#)

20. What happens if the authorized delegate leaves the university – should the records be maintained or transferred?

All employee forms signed or approved by leaders on behalf of the university should be kept in a central repository location within the department for future audit references.