



February 15, 2024

**To: Regional Vice Presidents  
Branches and Facilities**

## **Changes to the temporary flat rate method**

If you are a member who has worked from home in 2023, please refer to the information below when claiming expenses this tax season.

The Canada Revenue Agency (CRA) has indicated that the temporary flat rate method which was applicable during the 2020 to 2022 tax years for Canadians to claim home office expenses will not apply to the 2023 tax year. Eligible employees who worked from home in 2023 will be required to use the detailed method to claim home office expenses.

The CRA has developed several [scenarios](#) to guide taxpayers and managers on applying the detailed method. Based on these scenarios, employees with telework agreements could request the T2200 form be signed by their manager.

Form T2200, Declaration of Conditions of Employment, asks the manager to certify the conditions of employment, including the requirement that an employee use a workspace in their home. For 2023, if an employee has voluntarily entered a telework arrangement with their employer, the CRA considers that employee to have been required to work from home. Managers should sign Form T2200 if this condition is met, and the employee requests the form to be signed.

To claim a deduction for home office expenses, an employee must have completed Form T2200, signed by their manager, and submit all required documents and receipts when they file their taxes. Given that taxation is a personal matter, managers should not provide tax advice. Additional information is available to employees on the CRA website via the link below.

[Home office expenses for employees - Canada.ca](https://www.cra.gc.ca/home-office-expenses-employees)

On Behalf of the Executive Board,

Nick von Schoenberg  
President

Scott Loder  
Executive Vice President

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