



March 7<sup>th</sup>, 2024

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

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

Our previous B&F concerning the "[Changes to the temporary flat rate method](#)" was written using information from the Government of Canada and has some discrepancies as it pertains to NAV Canada. Please see below as we have addressed these differences.

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 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 in applying the detailed method. Based on these scenarios, employees with telework agreements could request the T2200 form be signed by the HR Employee Centre.

Form T2200, Declaration of Conditions of Employment, asks the employer to certify the conditions of employment, including the requirement that employees 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.

Once you have updated the form, please send a copy to the HR Employee Centre ([HREC-CERH@navcanada.ca](mailto:HREC-CERH@navcanada.ca)) for verification and signature. Should the HREC have any questions about your form they may contact you or your manager for verification. Please plan for up to 10 business days for the HR Employee Centre to review the request once received and finalize the document. All forms will be reviewed in a timely fashion but depending on the volume of requests submitted waits of longer than 10 days are possible.

When filing your taxes, you will not be required to submit the completed T2200 and supporting documents. Despite this fact, you are advised to keep these documents on hand if the CRA or Revenue Quebec requests them. Additional information is available to employees on the CRA website via the link below.

[Home office expenses for employees - Canada.ca](#)

On Behalf of the Executive Board,

Nick von Schoenberg  
President

Scott Loder  
Executive Vice President

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