

GUIDE TO UNDERSTANDING AND COMPLETING THE T2200 FORM

This guide is intended to assist eligible employees and their managers in understanding and completing [Form T2200, Declaration of Conditions of Employment](#). This guide is directed at common employment conditions faced by Emily Carr University employees and is not intended to be an exhaustive guide. This document does not provide guidance on completing Form T777, *Statement of Employment Expenses*.

Emily Carr University does not assume any responsibility for an employee's personal income tax filing and employees are encouraged to seek advice from a professional tax advisor.

What is Form T2200 and who is eligible? This form must be completed by employers to enable their employees to deduct personal employment expenses from their income. In general, employees must meet all the following conditions, which must be verified by their manager and confirmed through a signed Form T2200:

1. **The employee was required to work from home.** This does not need to be part of an employment contract, but it should be a verbal or written agreement. For 2023, if an employee has voluntarily entered a formal telework arrangement with their supervisor, they are considered to have been required to work from home.
2. **The employee was required to pay for expenses related to the workspace in their home.** Expenses reimbursed by the university cannot be claimed.
3. **The workspace is where the employee mainly (more than 50% of the time) worked for a period of at least four consecutive weeks in the year.** If there was more than one eligible period during the year, expenses can be claimed for each period, but only one form is required.
4. **The expenses were incurred to carry out employment duties.** Expenses include, but are not limited to, office supplies, the use of a personal cell phone, utilities, maintenance, and internet access.

The manager's responsibility: If an employee meets the conditions above, the CRA expects employers to provide them with Form T2200.

By signing the form, the manager certifies that the information on the form is, *to the best of their knowledge*, correct and complete. There is no exposure to risk by signing the form if it is reasonable to believe the employee meets the conditions above.

If the manager is not "reasonably certain" an employee meets the conditions above, they can still issue a signed form while answering "no" to Part B, Question 1 (see Completing the Form).

The Employee's responsibility: A completed and signed T2200 is required for an employee to claim employment expenses; however, it only confirms the conditions above have been met. It does not guarantee that deductions will be accepted by the CRA.

It is the employee's responsibility to keep accurate records and ensure that deductions are eligible, and the amounts claimed are verifiable.

COMPLETING THE FORM

Part A: Employee information – complete all fields.

Part B: Conditions of employment – for questions not listed below, the answer will be “no” for most ECU employees.

Question 1: *Did this employee’s contract require them to pay their own expenses while carrying out the duties of employment?*

Answer “yes” if the employee had to incur expenses to fulfil the duties of their employment. If the employee has worked from home through agreement with their supervisor, the expectation is that they are required to pay their own home office expenses (e.g., utilities, maintenance, and internet access fees).

If there is disagreement regarding the expense requirement, the manager can issue a negative T2200 by answering “no” and signing the Employer Declaration. The employee is still able to argue for a deduction with the CRA.

Question 2: *Enter the period(s) of employment during the year.*

This should reflect the dates employed at ECU during the year, not necessarily the period in which claims relate. For most employees this will be January 1 to December 31.

Question 4: *Did you require this employee to pay for expenses for which they did or will receive reimbursement?*

In most cases ECU will not reimburse for home office expenses. If the manager has reimbursed any costs related to working from home, they must be listed here.

Question 5: *List of expenses required to be paid by the employee – answer “yes” or “no” as appropriate.*

The manager should ensure that the employee was required to pay any expenses identified here. The expenses must be required by the employer, not merely permitted (i.e., a choice of the employee).

If costs were reimbursed, the amount must be reported here.

Question 6: *Did you require the employee to use a part of their home for work?*

The answer will always be “yes” for work from home arrangements. When providing the percentage of duties that were performed at their home office, using an approximate percentage based on the days worked at home is sufficient (e.g., for 3 days worked at home per week, enter 60%, or where it varies, provide the average).

If costs were reimbursed, the amount must be reported here.

Question 10: *Did you require the employee to pay other expenses?*

The manager should ensure that the employee was required to pay any expenses listed here. The expenses must be required by the employer, not merely permitted (i.e., a choice of the employee).

Employer Declaration – this must be completed and signed by the employee’s Manager or Director.