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Home office expenses for employees


Determine your work space use

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Temporary flat rate method


If you are using the Temporary flat rate method , you do not need to determine the size of your work space to calculate your claim for home office expenses.

To determine if you are eligible, refer to: Eligibility criteria – Temporary flat rate method

Multiple employees working in the same home

Each employee working from home who meets the eligibility criteria can use the temporary flat rate method to calculate their deduction for home office expenses.

Detailed method

If you are claiming the employment portion of the **actual amounts you paid**, use the Detailed method . You will need to determine the size and use (employment and personal) of your work space to calculate your claim for work-space-in-the-home expenses.

To determine if you are eligible, refer to: Eligibility criteria – Detailed method

Size of your home and work space

Size of your home

All **finished areas** within the home count towards the size of the home.

This includes:

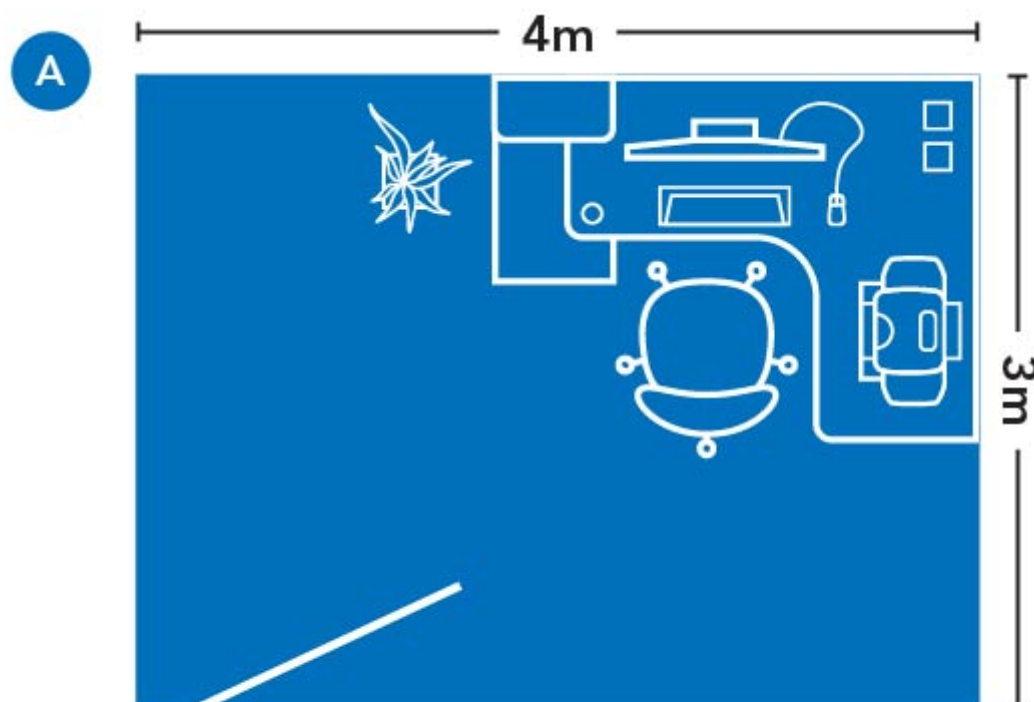
- hallways
- bathrooms
- kitchen

You can measure this in square metres or square feet.

Size of your work space

The size of the space you work in must be reasonable.

You can measure this in square metres or square feet.



A. $4\text{m} \times 3\text{m} = 12\text{m}^2$

The formula to calculate a rectangle or square is:

Length \times Width

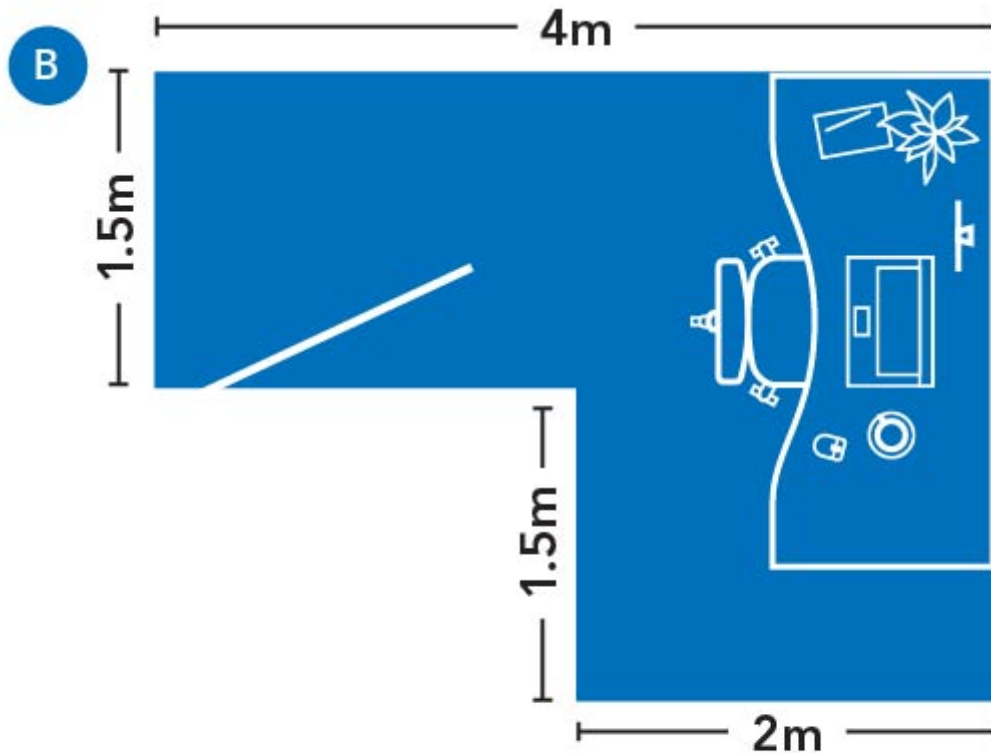
For example:

4 m (metres) (length of room)

\times 3 m (metres) (width of room)

= 12 m² (square metres) (total size of room)

To calculate the size of an irregular-shaped room, break down the dimensions into rectangles and add them up.



$$\left. \begin{array}{l} \text{B. } 1.5\text{m} \times 4\text{m} = 6\text{m}^2 \\ 1.5\text{m} \times 2\text{m} = 3\text{m}^2 \end{array} \right\} 6\text{m}^2 + 3\text{m}^2 = 9\text{m}^2$$

For example:

4 m.(metres) (length of 1st area)

× 1.5 m.(metres) (width of 1st area)

= 6 m²(square metres) (size of 1st area)

2 m.(metres) (length of 2nd area)

× 1.5 m.(metres) (width of 2nd area)

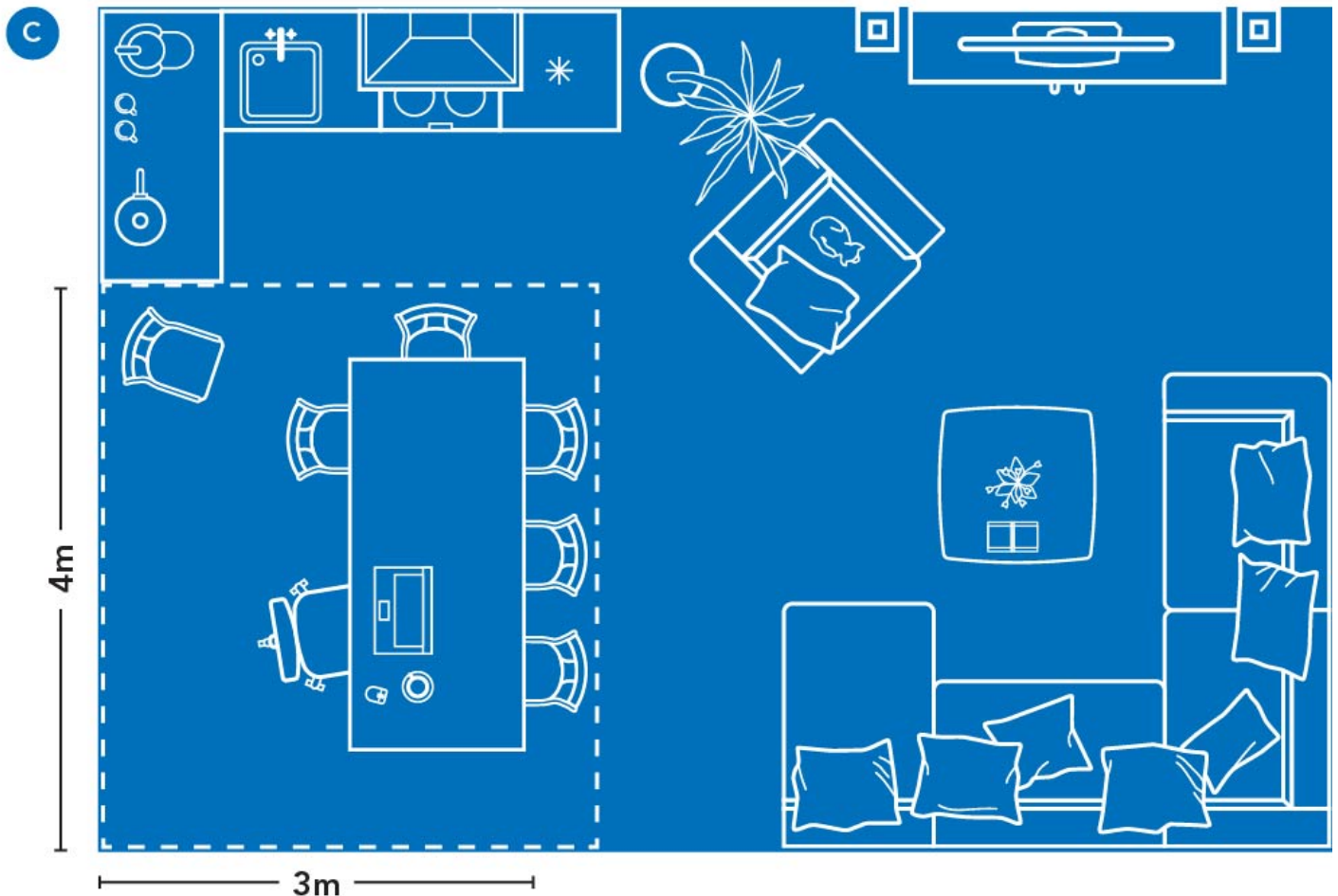
= 3 m²(square metres) (size of 2nd area)

6 m²(square metres) (size of 1st area)

+ 3 m²(square metres) (size of 2nd area)

= 9 m² (square metres) (total size of room)

If you have an **open concept design**, you would use a reasonable percentage of the open space as your work space. You cannot use the entire floor space as your work space.



C. 4m x 3m = 12m²

For example:

4 m (metres) (length of dining area)

× 3 m (metres) (width of dining area)

= 12 m² (square metres) (total size of dining area)

Determine the percentage of your home that you use as a work space

To determine the percentage of your home that you use as a work space, use this formula:

Size of your work space \div Size of your home \times 100 = your work space as a % of your home

▼ Example: Basic calculation

$$\begin{aligned} & 40 \text{ m}^2 \text{ (square metres) (size of work space)} \\ & \div 400 \text{ m}^2 \text{ (square metres) (size of home)} \\ & \times 100 \text{ (to convert it into a percentage)} \\ & \hline & = 10\% \text{ (percentage of home used as a work space)} \end{aligned}$$

The [calculator](#) will perform this calculation for you.

Types of work spaces

There are two types of work spaces:

Common (shared) area

A common area is a space that has other purposes besides your work (for example, working at a kitchen table or using the family computer room).

or

Designated room

A designated room is used only for your work (for example, a spare room).

Hours per week you use the space for work

The number of hours you use the space for work can affect the amount of expenses you can claim, and depends on the type of your work space: a common (shared) area or designated room.

Common (shared) area

Your claim is based on your employment use of the space and is determined using the number of hours the space is used for work. For example, if you work 40 hours a week at the kitchen table:

40 hours (hours worked)

÷ 168 hours (total hours in a week)

× 100 (to convert into a percentage)

= 23.8% (percentage of time you can claim for the work space)

or

Designated room

Your claim is not affected by the number of hours you use the space for work. For example, if you work 40 hours a week in your dedicated room:

40 hours (hours worked)

= 100% (percentage of time you can claim for the work space)

▼ Example: Dining room table is the work space

Due to the COVID-19 pandemic, Sam has been working from home using her dining room table. The dining room is 12% of the total square footage of her house and she uses it for work for 40 hours out of a total 168 hours in the week.

Since the dining room is not used only for work, Sam will need to calculate the employment use of that work space.

12% (size of work space compared to the entire finished area of the home)

✖ **23.8%** (40 hours worked per week ÷ 168 hours in a week)

✖ **100** (to convert into a percentage)

= 2.8% (percentage of home that is used as a work space)

If Sam paid \$1,200 for rent, electricity, heat, and water for the period she worked at home because of COVID-19, the employment use portion is $\$1,200 \times 2.8\% = \33.60 .

▼ Example: Spare room is the work space

Charlie lives alone in a 5-room house and has a designated area (spare room) where Charlie only performs employment duties.

20 m² (square metres) (area of Charlie's work space in his home)

÷ **200 m² (square metres)** (total finished area)

✖ **100** (to convert into a percentage)

= 10% (percentage of home Charlie uses for his work space)

If Charlie paid \$1,200 for electricity, heat, and water for the period they worked at home because of COVID-19, the employment use portion is $\$1,200 \times 10\% = \120 .

The [calculator](#) will perform this calculation for you.

Number of workers in the home

One employee working in the home

If only one person in your home uses a work space, that person will claim the whole employment use of that work space.

Multiple employees working in the same home

Different work spaces

Each employee will calculate their employment use of the work space they are using.

Sharing the same common area work space

Each employee will calculate their employment use of the work space they are sharing.

▶ Example: Multiple employees sharing a common area (shared) work space

Sharing a designated work space

Each employee will calculate their employment use of the work space they are sharing.

▶ Example: Multiple employees sharing a designated work space

Change of work space

If you use different work spaces in your home, or you move to a new property, you will need to claim the expenses you paid for each work space separately. This is due to changes in the size and type of the work space, or finished area of the home.

▶ Example: Moving between two homes

[Expenses you can claim →](#)

Related

- [Frequently asked questions](#)

Did you find what you were looking for?

What was wrong?

- I can't **find** the information
- The information is hard to **understand**
- There was an error or something **didn't work**
- Other reason

Please provide more details

You will not receive a reply. Telephone numbers and email addresses will be removed.

Maximum 300 characters

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