

## Expenses Related to Working Remotely Because of the COVID-19 Pandemic

Complete this form if you teleworked at home in 2020 because of the COVID-19 pandemic.

For 2020, you can use either the **temporary fixed rate method** or the **detailed method** to calculate the deduction for your employment expenses.

If you use the **temporary fixed rate method**, your employer does not need to complete form TP-64.3-V, *General Employment Conditions*, and you do not need to keep supporting documents. See Part 2.

If you use the **detailed method**, your employer must complete form TP-64.3-V and you must keep supporting documents. See Part 3.

Enclose this form with your income tax return, along with form TP-64.3-V, if applicable.

If you incurred other types of employment expenses, do not use this form. Complete form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*.

### 1 Identification

Last name	First name	Social insurance number

### 2 Temporary fixed rate method

You can use the temporary fixed rate method to calculate the deduction you are entitled to if you worked mainly (over 50% of the time) from a home office for **at least one month** (four weeks without interruption) in 2020. If so, you can claim \$2 for each day you teleworked at home during this period and for any other day you teleworked at home in 2020 because of the COVID-19 crisis, up to a maximum of \$400.

Total eligible days			
	×	2	00
	=	2	

Multiply line 1 by \$2 (**maximum \$400**). Enter the result on line 207 of your income tax return.

### 3 Detailed method

You can use the detailed method to calculate your teleworking expenses if you meet the conditions on the next page.

Deductible expenses	Non-deductible expenses
<p>The most common expenses are as follows:</p> <ul style="list-style-type: none"> <li>rent related to your home office if you rent the dwelling (apartment, condominium or house) in which your office is located;</li> <li>electricity, heating and water, or the portion of public utilities expenses included in your condo fees;</li> <li>maintenance (minor repairs, cleaning products, lightbulbs, paint, etc.);</li> <li>home Internet access fees;</li> <li>office supplies (stationery, pens, file folders, sticky notes, postage, toner, ink cartridges, etc.);</li> <li>the cost of a basic plan for the cellphone you use for work;</li> <li>work-related long-distance calls.</li> </ul> <p>If you are paid by <b>commission</b>, you can also claim the following expenses:</p> <ul style="list-style-type: none"> <li>property taxes;</li> <li>home insurance premiums;</li> <li>expenses for leasing a cellphone, computer, laptop, tablet, fax machine, etc. (you can deduct only the lease expenses reasonably related to the commissions you received).</li> </ul>	<p>The following expenses are not deductible:</p> <ul style="list-style-type: none"> <li>mortgage interest;</li> <li>mortgage capital payments;</li> <li>capital expenditures (replacement of windows, floors, furnace, etc.);</li> <li>office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.);</li> <li>the monthly cost of a telephone landline;</li> <li>cellphone licencing and activation fees as well as cellphone contract cancellation fees;</li> <li>the cost of purchasing a cellphone, computer, laptop, tablet, fax machine, etc.;</li> <li>computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.);</li> <li>other electronics (television, smart speakers, digital assistant, etc.);</li> <li><b>furniture (desk, chair, etc.).</b></li> </ul> <p>You also cannot claim capital cost allowance.</p>

For more information, go to [revenuquebec.ca](http://revenuquebec.ca) or read guide IN-118-V, *Employment Expenses*.



### 3 Detailed method (continued)

You can use this method to calculate your teleworking-related expenses if you meet all the following conditions:

- You worked **over 50%** of the time at home for a continuous period of **at least one month** (four weeks without interruption) in 2020.
- Your employer completed and signed form TP-64.3-V.
- You kept all supporting documents.

#### Important

You **cannot** deduct the expenses that your employer reimbursed or will reimburse.

### 3.1 Teleworking-related expenses

Office supplies (paper, pencils, ink cartridges, etc.)		3		
Other expenses (work-related use of cellphone, etc.)				
Specify:	+	4		
Add lines 3 and 4.	=	5		
Home office expenses (complete lines 8 to 17 below). Enter the amount from line 14 or line 17, whichever is <b>less</b> .	+	6		
Add lines 5 and 6.				
Enter the result on line 207 of your income tax return.	=	7		
				<b>Teleworking-related expenses</b>

### 3.2 Home office expenses

Count **only** the expenses you paid for days on which you worked from home.

Electricity, water and heating, and Internet access		8		
Maintenance (cleaning products, lightbulbs, etc.)	+	9		
Home insurance premiums (only if you are paid by commission)	+	10		
Property taxes (only if you are paid by commission)	+	11		
Other expenses (rent, etc.)				
Specify:	+	12		
Add lines 8 to 12.	=	13		
				<b>Home office expenses</b>
<b>Part of the amount</b> on line 13 that you can claim as a deduction for home office expenses. To help you determine the amount to enter, see the example below.		14		
Employment income (box A of your RL-1 slip)		15		
Employment income deductions (add line 5 above and line 205 of your income tax return)	-	16		
Subtract line 16 from line 15. If the result is negative, enter 0.	=			
Subtract line 17 from line 14. If the result is negative, enter 0.	-	17		
	=	18		
				<b>Home office expenses you can carry forward</b>

#### Calculation example (line 14)

Alex is a salaried employee who worked at the dining room table in April 2020 because of COVID-19. The dining room takes up 12% of his home's total area and was used as a workspace for 40 hours per week out of a possible maximum of 168 hours per week (24 hours × 7 days).

Alex paid \$200 for electricity, heating, water and Internet, \$1,000 for rent and \$500 for an ergonomic chair. He must therefore enter \$200 on line 8 and \$1,000 on line 12. However, he cannot claim the \$500 for the ergonomic chair because **furniture is not a deductible expense**.

To determine the amount to enter on line 14, Alex must calculate the percentage of use of his home for work as follows:  $(40 \text{ hours} \div 168 \text{ hours}) \times 12\% = 2.9\%$ .

Alex can therefore enter \$34.80 in home office expenses for April on line 14, calculated as follows:  $(\$200 + \$1,000) \times 2.9\%$ .

If Alex had teleworked from April to December, he would have had to calculate his claimable home office expenses for each month, then add the results for those 9 months and enter the result on line 14.

