

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

Complete this form if you teleworked at home in 2021 because of the COVID-19 pandemic.

For 2021, 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*.

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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 2021. 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 2021 because of the COVID-19 crisis, up to a maximum of \$500.

otal eligible days		
	×	2 . 0 0
Multiply line 1 by \$2 (maximum \$500). Enter the result on line 207 of your income tax return.	= 2	

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

The most common expenses are as follows:

- rent related to your home office if you rent the dwelling (apartment, condominium or house) in which your office is located;
- electricity, heating and water, or the portion of public utilities expenses included in your condo fees;
- maintenance (minor repairs, cleaning products, lightbulbs, paint, etc.);
- home Internet access fees;
- office supplies (stationery, pens, file folders, sticky notes, postage, toner, ink cartridges, etc.);
- the cost of a basic plan for the cellphone you use for work;
- work-related long-distance calls.

If you are paid by **commission**, you can also claim the following expenses:

- property taxes;
- home insurance premiums;
- 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).

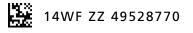
Non-deductible expenses

The following expenses are not deductible:

- mortgage interest;
- mortgage capital payments;
- capital expenditures (replacement of windows, floors, furnace, etc.);
- office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.);
- · the monthly cost of a telephone landline;
- cellphone licencing and activation fees as well as cellphone contract cancellation fees;
- the cost of purchasing a cellphone, computer, laptop, tablet, fax machine, etc.;
- computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.);
- other electronics (television, smart speakers, digital assistant, etc.);
- furniture (desk, chair, etc.).

You also cannot claim capital cost allowance.

For more information, go to 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 2021.
- 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 14.5 or line 17, whichever is less .	+	6	
Add lines 5 and 6.			
Enter the result on line 207 of your income tax return. Teleworking-related expenses	=	7	

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	į	[
Other expenses (rent, etc.)		-						
Specify:		+	12			:	. [.	
Add lines 8 to 12.	Home office expenses	S =	13		[
Part of the amount on line 13 that you can claim as a deduction for home office To help you determine the amount to enter, see the example below.	e expenses.	_	14	1				
Amount carried forward from the previous year		_	14.3					
Add lines 14 and 14.3.		=	14.5	i		<u>i</u>		
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)								
Subtract line 16 from line 15. If the result is negative, enter 0.	= '	-	17	- 1		:	. [.	
Subtract line 17 from line 14.5. If the result is negative, enter 0.								
Hon	ne office expenses you can carry forward	l =	18	,	, [

Calculation example (line 14)

Alex is a salaried employee who worked at his dining room table in January 2021 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 \times 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 hours \div 168 hours) \times 12% = 2.9%.

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

If Alex had teleworked from January to September, 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.