



# INTERNAL MEMO

**Priority:**

Yellow

**Action:**

Info. Only

**Relevance:**

Program Update

**Date:** March 4, 2026

**To:** Regional Leadership Team

**From:** Kara Thompson, Regional Director, Financial Services

**Re:** Working from Home - Home Office Expenses Deductions

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As with the previous years, employees working from home may claim a deduction for certain home office expenses on their 2025 income tax return using the detailed method.

**Note:** CRA's temporary flat rate method applied only to 2020, 2021 and 2022.

Employees are eligible for a home office deduction if they have worked from home more than 50% of the time for at least four consecutive weeks during the year.

Employees who elect to complete the form are required to provide their manager with a printed or electronic CRA [T2200 form](#) with their sections completed. See below for steps to be performed by employee and manager.

**Employee:**

1. Access the [PDF fillable/savable form](#) on the CRA website page [T2200 Declaration of Conditions of Employment](#).
2. Complete parts A and B. For employment expenses, refer to [Guide T4044, Employment Expenses](#).
3. Send your T2200 to your manager for review.
4. When the form is in good order, your manager will send it to the Finance Department to complete and sign the "Employer Declaration" section.
5. Finance will send you a copy of the completed, signed form.
6. Keep your signed copy for your records. Do not submit this to CRA unless requested to do so.

**If you have questions**

If you have questions regarding your home office deduction claim, see the [CRA website](#) for more information or talk to your accountant or financial advisor.





# Interlake–Eastern Regional Health Authority

## Manager:

1. Review the form to confirm the employee meets the eligibility requirement of working from home at least 50% of the time for at least four consecutive weeks. **Do NOT fill in the Employer Declaration portion of the form.**
2. Confirm the employee has reviewed the list of [eligible expenses](#) on the CRA website.
3. For employees who meet the eligibility criteria, forward the T2200 form to the Finance Department at [finance@ierha.ca](mailto:finance@ierha.ca)
4. Finance will complete and sign the Employer Declaration portion of the form and send a copy to both you and the employee.

Should employees have questions regarding their home office deduction claim, please advise them to see the [CRA website](#) for more information or to talk to their accountant or financial advisor.



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