



February 28, 2021

Vancouver Community College is providing the attached Form T2200S to assist employees in the ability to claim a deduction of the employee use portion of eligible work space expenses and supplies in the preparation of their 2020 personal income tax return.

The Form has been prepared using information that was available to answer the applicable questions for employees who agreed to a work at home arrangement for 2020 due to Covid-19.

It is the sole responsibility of an employee to only deduct the eligible expenses for those months which the employee principally (more than 50%) worked from their home work space.

Employees must also reduce their expense claim for any reimbursements received from Vancouver Community College for a deductible expense category. There is no requirement to offset the cost for any reimbursement received for the purchase of a capital item (i.e. office chair, monitor etc.) as these items are not otherwise deductible for tax purposes.

Please review the guidance material which was provided to assist you in determining the appropriate employment use portion of work space expenses and supplies in preparing your 2020 income tax filing.

**Vancouver Community College accepts no responsibility for the manner in which the employee has completed their income tax return with the provision of any information and is not providing any form of tax advice.** Vancouver Community College suggests that employees seek advice from your professional tax advisor if you require assistance in interpreting any of this information or preparation of income tax returns for 2020.

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