Canada Revenue Agency Form T2200

Declaration of Conditions of Employment

Canada Revenue Agency (CRA) Form T2200 is a Declaration of Conditions of Employment that an employer completes for employees who are required to work from home or to incur work-related expenses that are not reimbursed by the employer.

Generally, CRA does not allow employees to deduct employment expenses from taxable income. However, CRA does allow such deductions when the terms and conditions of employment require an employee to (a) provide their own workspace and work tools, such as phone, internet services, and travel costs, and (b) such expenses are not reimbursed by the employer. According to the CRA, most Canadians working as employees cannot deduct such employment expenses.

When SFU signs a completed T2200 form, the University is certifying that the expenses paid by the employee are required as a condition of their employment. For example, the employee is required to maintain a home office, or travel away from their home site without compensation or reimbursement. If such expenses are required, the specific terms must appear in the Offer of Employment or Employment Contract signed by the University and the employee.

A signed T2200 does not guarantee that such employment expenses will be deductible. CRA will determine if the deductions are allowed when the employee files their personal income tax forms. Employees who falsely complete a T2200 are subject to penalties levied by CRA.

Employees are responsible for their own transportation costs to and from work. Generally, SFU provides employees with space to perform their duties and reimburses employees for travel and employment expenses. An employee who choses to maintain a home office in addition to the space provided by SFU is not entitled to the T2200.

SFU will only issue a T2200 when the employment contract requires the employee to provide and pay for their own workspace, transportation and/or equipment in order to perform their duties. The following conditions must be met:

• expenses must directly relate to the duties of employment;
• the employee is required to personally pay for such expenses;
• the employee is required to work away from the University, or in different places; and
• the employee does not receive a non-taxable allowance for such expenses.

A T2200 will be issued when requested by the hiring department. The request must be submitted to Financial Operations – Payroll together with the following:

• a copy of the Employment Contract that specifically states that the appointee is required to pay for their own workspace/equipment in order to perform their duties;
• a confirmation letter from the administrator of the hiring department affirming that no reimbursement is made for such expenses and the person has no access to University
resources, such as workspace, computer, and other items necessary to fulfill their duties; and
• a completed Form T2200.

The Director of Financial Operations or the Associate Vice President of Finance will sign the T2200 form.

Employees should review the CRA guidelines for home office expenses and employment expenses prior to requesting a T2200.


SFU has no responsibility for the assessment and deductibility of the expenses claimed.