

## Guide to Requesting a Signed T2200 Form for Tax Year 2025

Form T2200 *Declaration of Conditions of Employment* is a form signed by your employer to confirm the conditions of your employment and to certify that you were required to pay for certain employment-related expenses.

To claim home office expenses as an employee, you must have a T2200 form signed by KPU for the specific tax year in which you are claiming those expenses. The T2200 does not need to be submitted with your tax return, but if you claim employment expenses (such as home office expenses) as an employee, you must retain a copy of the signed T2200 form in case CRA requests it. Note that having a signed T2200 form does not guarantee that CRA will accept any work-related expenses your claim.

KPU does not assume responsibility for an employee's decision to claim deductions on their tax return. This guide and any related materials are for general information and are not intended to replace professional tax advice. Please consult your tax advisor for guidance.

This document provides information to help you complete the T2200 for the tax year 2025. For T2200 forms relating to earlier tax years, please contact Financial Services at [T2200@kpu.ca](mailto:T2200@kpu.ca). This document does not contain any information on how to calculate and claim related deductions.

For official requirements and further guidance, please refer to CRA's website. Some useful information can be found here:

[Home office expenses for employees - Canada.ca](#)

[Employment Expenses 2025 - Canada.ca](#)

### Step 1: Determine if you meet CRA's eligibility criteria to claim working from home expenses.

According to the CRA website, to claim the actual expenses you paid for working from your home, you must meet ALL of the following conditions:

- You were required to work from home, OR you voluntarily entered into a formal telework arrangement through mutual agreement with your Excluded Manager, consistent with KPU's HR3 Flexible Work Policy and Procedure.  
*Note: This requirement does not have to be part of your employment contract; however, a written or verbal agreement should exist.*
- You were required to pay for expenses related to the work space in your home.
- You worked more than 50% of the time from the work space in your home for a period of at least 4 consecutive weeks in the year.
- Your expenses are used directly in your work. *Note: You **cannot** claim any expenses that were or will be reimbursed by KPU.*
- You have completed and received a signed T2200 Form.

**Step 2: Download a copy of the 2025 T2200 Form found on the KPU Finance Forms site.**

[Finance Forms | KPU.ca - Kwantlen Polytechnic University](#)

(Some parts of the form have already been filled out and should not be changed except under special arrangements.)

**Step 3: Fill out Part A – Employee information**

<b>Last name</b>	
<b>First name</b>	
<b>Tax year</b>	<b>2025</b> This is the tax year in which home office expenses are being claimed. Not the year the form is being completed.
<b>Job title</b>	This should correspond to your position title as shown in the Outlook directory or as per your job description.
<b>Brief description of duties</b>	Summarize your job duties as outlined in your job description. It does not have to be detailed or exhaustive.

**Step 4: Skip Part B – Employer information has been pre-filled.**

<b>Name of employer</b>	Kwantlen Polytechnic University
<b>Employer address</b>	12666 - 72 <sup>nd</sup> Avenue, Surrey, BC V3W 2M8

**Step 5: Fill out Part C – Conditions of employment**

<b>General information</b>		
1)	<p>Did this employee's contract require them to pay their own expenses while carrying out the duties of employment?</p> <p>Enter the dates of employment during the tax year and note any breaks during the period as required on the form.</p>	<p>The answer for this is usually <b>Yes</b> even if you receive an allowance or reimbursement for all or part of such expenses; otherwise, if <b>No</b>, you are not entitled to claim employment expenses and do not need to fill out this form.</p> <p>If you were employed for the full year, enter 2025-01-01 to 2025-12-31.</p> <p>If you were newly hired in 2025, adjust the From date to match your start date.</p> <p>If your employment with KPU ended in 2025 prior to December 31, 2025, adjust the To date to match your last day worked.</p> <p>If you were sessional/ seasonal, enter the dates or date ranges that you did not work in the space provided.</p>

2)	Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated?	The answer is <b>No</b> for all parts of this question since KPU does not pay commissions to any of its employees.
<b>Supplies and expenses related to an office or home office</b>		
3)	<p>Did this employee's contract of employment require them to:</p> <ul style="list-style-type: none"> <li>• rent an office away from your place of business?</li> <li>• employ a substitute or an assistant?</li> <li>• pay for supplies that the employee used directly for work?</li> <li>• pay for the use of a cell phone?</li> </ul>	<p>Answer the following based on written or verbal agreements between you and KPU. It does not have to be part of your employment contract.</p> <p>You will not be able to claim deductions for any amounts you were reimbursed by KPU.</p> <p>Only consider costs incurred directly out of your own funds. Do not consider expenses paid for from a research grant that was paid out to you.</p> <p>The answer to this is likely <b>No</b>.</p> <p>The answer to this is likely <b>No</b>.</p> <p>KPU does not require employees to employ their own substitutes or assistants.</p> <p>The answer to this is likely <b>No</b>.</p> <p>There is generally no agreement <u>requiring</u> employees to pay for supplies used for work.</p> <p>The answer will vary based on requirements in your department.</p> <p>If you have a work-issued cell phone, the answer is <b>No</b>.</p>
4)	<p>Did you require the employee to use a part of their home for work?</p> <p>If <b>yes</b>, answer the following two questions:</p> <p>Has the employee worked more than 50% of the time from the work space in their home for a period of at least four consecutive weeks in the year?</p>	<p>The answer to this is likely <b>Yes</b>.</p> <p>This does not have to be part of your employment contract, and may be a written, or verbal agreement between you and your employee.</p> <p>The answer to this is likely <b>Yes</b>.</p> <p>Note this is specific to time worked at home, not time worked offsite away from KPU.</p>

	<p>Has the employee used the work space in their home regularly and continually for <b>in-person</b> meetings with clients or other people while doing their work?</p>	<p>The answer to this is likely <b>No</b>.</p> <p>No positions are required to continually have <b>in-person</b> meetings in the home work space.</p>			
5)	<p>Did you or will you reimburse this employee for any of the expenses mentioned in questions 3 and 4?</p> <p><b>Note:</b> This applies to <b>all</b> reimbursed expenses including supplies, home office, cell phone, etc. This also includes any amounts paid back, charges made to the employer's credit card, and allowances.</p> <p>If <b>yes</b>, enter the amount and type of expenses that you were or will be reimbursed:</p> <table border="1" data-bbox="215 814 873 850"> <thead> <tr> <th>Amount</th> <th>Type of expense</th> <th>Included on T4 slip</th> </tr> </thead> </table>	Amount	Type of expense	Included on T4 slip	<p>In most cases, these expenses (supplies, home office, cell phone ) are not required by KPU to be paid for by the employee nor reimbursable by KPU and likely will not apply to most employees, so the answer is likely <b>No</b>.</p> <p>If any of these expenses have been submitted (or will be submitted) on expense claims and/or PCard statements, and are approved for payment, then the answer will be <b>Yes</b>.</p> <p>List the total amount per expense claims and/or PCard statements as applicable for each type of expense listed in the Note (supplies, home office, cell phone). List amounts separately by type of expense.</p> <p>The answer is <b>No</b> for Included on T4 slip regardless of the type of expense listed here.</p>
Amount	Type of expense	Included on T4 slip			
<p><b>Skip to Step 10, if you only had home office expenses.</b></p>					
<p><b>Motor, vehicle, travel and other expenses</b></p>					
6)	<p>Did you normally require this employee to travel to locations that were not your place of business or between different locations of your places of business, during the course of performing their employment duties?</p> <p>If <b>yes</b>, what was the employee's area of travel (be specific)?</p>	<p>The answer to this is likely <b>Yes</b> given KPU has multiple campuses and some positions also require travel to places other than between KPU campuses.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>- Between KPU campuses (Surrey, Richmond, Langley)</li> <li>- Addresses inside Metro Vancouver Regional District or Lower Mainland</li> <li>- Other locations travelled to (City, Country)</li> </ul>			
7)	<p>Did you require this employee to be away for at least 12 <b>consecutive</b> hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work?</p> <p>If <b>yes</b>, how often?</p>	<p>The answer to this will vary based on requirements for your position.</p> <p>Most positions will work within Metro Vancouver and are not required to be away for 12 consecutive hours.</p> <p>Examples: approximately once a month/ once each year</p>			

<p>8)</p>	<p>Did the employee receive or were they entitled to receive a motor vehicle allowance?</p> <p>If <b>yes</b>, enter:</p> <ul style="list-style-type: none"> <li>the amount received as a fixed allowance, such as flat monthly allowance</li> <li>the per kilometer (km) rate used (\$/km) and the amount received</li> <li>the amount of the allowance that was included on the employee's T4 slip</li> </ul>	<p>This should be blank.</p> <p>KPU reimburses employees using a per km mileage rate.</p> <p>Please list the applicable rates used for mileage claims made or will be made for 2025.</p> <p>The rates used were as follows:  Jan 1, 2025 – Mar 31, 2025: \$0.600/km  Apr 1, 2025 – Jun 30, 2025: \$0.605/km  Jul 1, 2025 – Sep 30, 2025: \$0.600/km  Oct 1, 2025 – Dec 31, 2025: \$0.595/km</p> <p>In the amount, list the total mileage reimbursed for the year. (Financial Services may verify the amount before approving.)</p> <p>This should be \$0 if you received a per km mileage reimbursement.</p>
<p>9)</p>	<p>Did this employee have the use of a company vehicle?</p> <p>Was the employee the employee responsible for any of the expenses incurred for the company vehicle?</p> <p>If <b>yes</b>, enter the amount and type of expenses:</p> <p><b>Amount                      Type of expense</b></p>	<p>This should be <b>No</b> in most cases.</p> <p>This should be <b>No</b> even if access was provided to a company vehicle since related expenses are paid for by KPU.</p> <p>This should be left blank.</p>
<p>10)</p>	<p>Did you require this employee to pay for expenses for which they did or will receive a reimbursement including any amounts paid back, charged to a PCard and allowances?</p> <p>If <b>yes</b>, enter the amount and type of expenses:</p> <p><b>Amount    Type of expense                      Included on T4 slip</b></p>	<p>This answer will vary by person.</p> <p>The answer will be <b>Yes</b> if you travelled in the tax year and were reimbursed, made travel charges to a PCard or booked travel through Direct Travel. Other expenses may include memberships.</p> <p>Enter <b>amounts</b> that have been, or will be, claimed for reimbursement on expense reports for, separated by broad categories (travel, membership, etc).</p> <p>Generally, it will be <b>No</b> for Included on T4 slip.</p>

11)	<p>Did you require this employee to pay other expenses for which they did <b>not</b> receive any allowance or reimbursement?</p> <p>If <b>yes</b>, enter the type(s) of expenses:</p>	<p>The answer is likely <b>No</b>.</p> <p>Employees are generally reimbursed for all required expenses.</p> <p>List only <u>other</u> expenses not covered in any of the sections above that were required for performing employment duties but were NOT reimbursed.</p> <p>Refer to the CRA website and the following resources for additional details:</p> <p><a href="#">Home office expenses for employees - Canada.ca</a></p> <p><a href="#">Employment Expenses 2025 - Canada.ca</a></p>
<b>Employed tradespersons and employees working in forestry operations</b>		
<p><b>The answers for this section have been pre-filled, please do not change.</b></p> <p>The answer is No for questions 12 to 14 since KPU does not have employees working in forestry operations.</p>		

**Step 6: Email the completed T2200 form as an attachment to your Excluded Manager to review along with your certification below: (copy and paste into the email)**

*I certify that I have met the eligibility requirements for Form T2200 and I have completed the attached Form T2200 accurately and completely. I understand that the University may or may not independently verify this information and that the University will not be liable to me for any late payment interest, penalties or other costs in any way arising out of or relating to the information provided by me on the Form T2200.*

**Step 7: Request your Excluded Manager to forward your certification email with the T2200 attachment as a single attachment directly to [T2200@kpu.ca](mailto:T2200@kpu.ca) with the statement below.**

Note: The T2200 will not be signed without receiving the below statement directly from the Exempt Manager as Financial Services has no other way to verify agreements made with you.

*As the manager of **[First Name Last Name]**, I am providing the following confirmation in support of issuing a T2200 Declaration of Conditions of Employment:*

- 1. The employee has a formal (written or verbal) agreement to work from home either due to requirement or voluntary mutual agreement;*
- 2. The employee worked from home for more than 2.5 days per week for a period of at least four consecutive weeks during the year;*
- 3. The expenses listed on the T2200 form were agreed upon under a written or verbal arrangement; and*

4. *To the best of my knowledge, all required expenses noted on the T2200 have been reimbursed by KPU, with the exception of eligible workspace-in-the-home expenses permitted by the CRA that are not reimbursed by KPU.*

**Step 8: Signing the form.**

Once received, Financial Services will review the completed T2200 form, the employee certification and the manager confirmation, and may further verify the information included in the form. If comfortable with the information provided, Financial Services will sign the form and return a signed copy to you. Depending on the volume of requests received, Financial Services will, on a best-effort basis, reply within two weeks after receipt. Clarifications may be requested to be provided by the Excluded Manager and/or you and resubmissions may be required.