



Thursday, December 3, 2020

The Honourable Diane Lebouthillier, P.C., M.P.  
Government of Canada  
Minister of National Revenue  
7th Floor, 555 Mackenzie Avenue  
Ottawa, ON  
K1A 0L5

Minister Lebouthillier,

I am writing today on behalf of the more than 5,000 management and professional employees at the University of British Columbia who are represented by the Association of Administrative and Professional Staff at UBC (AAPS). As you are no doubt aware, COVID-19 has changed the working conditions for employees across Canada. As a matter of public safety, employers across the country have directed employees to work from home wherever possible. Such direction is intended to minimize the spread of COVID-19 and, in most cases, was at the urging of provincial or federal health officers.

For many employees, including most of our members, this has resulted in employees incurring costs that would normally be borne by the employer. These costs include both direct expenses, such as consumable office supplies, computer equipment and ergonomic improvements necessary for a functional and healthy workplace, and indirect costs, such as increased utility costs and the loss of living space that must be converted into dedicated workspaces for the duration of any work-from-home orders from the employer.

These indirect costs are particularly significant for our members, as large numbers of them handle confidential student or employee information and require private and secure workspace in order to prevent any accidental breaches of various privacy laws.

For employees who work primarily from home on a regular basis, an employer would simply issue a T2200 form, which would allow the employee to deduct these employment-related expenses from their employment income. However, there are literally millions of employees across Canada who have worked from home since March and have incurred significant employment-related expenses. Like most of our members, these employees are working from home as a result of the COVID-19 pandemic and, in most years, would not be eligible to receive a T2200 form.



Asking employers across the country to issue these forms when your government is aware that countless employers have directed their employees to work from home to minimize the spread of COVID-19 creates an unnecessary and potentially costly administrative burden on employers. This is particularly troubling when many employers are struggling to maintain basic operations in the face of the massive financial and operational challenges caused by COVID-19.

I urge you and your government to waive the requirement that employees be issued a T2200 form in order to be eligible to deduct work-from-home related expenses for the 2020 tax year. Doing so has minimal costs for the federal government but alleviates a significant administrative burden for employers and allows employees to recover a portion of the costs they have incurred as a result of working from home to minimize the spread of COVID-19.

Should you wish to discuss this matter further, I would be more than happy to meet with you or members of your staff. I can be reached via email at [joey.hansen@ubc.ca](mailto:joey.hansen@ubc.ca) or via phone at 604.822.8230.

Sincerely,

Joey Hansen  
Executive Director

The Association of Administrative and Professional Staff  
The University of British Columbia