



NOV 26 2020

Mr. Yves Giroux  
Parliamentary Budget Officer  
Office of the Parliamentary Budget Officer  
10<sup>th</sup> Floor  
50 O'Connor Street  
Ottawa ON K1A 0A9

Information Request: IR0553

Dear Mr. <sup>Yves</sup> Giroux,

This is in response to your letter dated October 29, 2020 in which you requested the following information for the period of 2016 to 2018:

- The number of individuals who completed a T777 slip and the associated average amount entered on all lines included under the “Expenses” section (i.e. lines 8862 to 9368);
- The number of individuals who completed a T777 slip on which the amount entered on line 9945 was above 0 and the average amount on line 9945, broken down by income brackets and by province and territory;
- The average costs for lines under the section: “Calculation of work-space-in-the-home expenses” on the T777 slip (lines 17-25);
- The number of individuals who answered “Yes” (“Y”) on the T2200 slip under Part B section 10 (“Did this employee's contract of employment require them to use a portion of their home for work?”) and the average percentage of the employee's duties of employment that were performed at their home office. If possible, the percentage broken down by income bracket;
- The number of individuals who completed a T4 slip on which the amount entered on Box 40 was above 0 and the average amount on box 40, broken down by income brackets and by province and territory.

Following discussions with your officials, it was agreed the following information would not be provided as they are not captured in the Agency source systems:

- The number of individuals who reported apprentice mechanic tools expenses on line 9131 of the T777;
- The average costs for lines under the section: “Calculation of work-space-in-the-home expenses” on the T777 slip (lines 17-25);

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- The number of individuals who answered “Yes” on the T2200 slip under Part B section 10 and the average percentage of the employee's duties of employment that were performed at their home office.

The remaining statistics are attached. Please note that the data are subject to change as more information becomes available and further analysis is performed.

Section 241 of the *Income Tax Act* prohibits the CRA from providing taxpayer information to the Parliamentary Budget Officer. The current provision of data is based on the premise that no taxpayer can be identified and that the Parliamentary Budget Officer and his team will not use the data to attempt to identify a taxpayer.

If desirable, CRA officials would be pleased to offer you an in-person briefing on the tables to facilitate an accurate interpretation of the statistics and to communicate any data limitations.

Should you require additional information, please do not hesitate to contact me or Ms. Mireille Laroche, Assistant Commissioner, Chief Service Officer, and Chief Data Officer, Service, Innovation and Integration Branch, at 613-769-4249.

Sincerely,

Bob Hamilton