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## Has the location of your place of work changed due to the COVID-19 pandemic?

The COVID-19 pandemic has caused a significant shift in the place of work of many people, and you may want to know if your income remains or becomes exempt under section 87 of the Indian Act as a result of these changes.

### From on-reserve to off-reserve

In general, if your income was exempt before the pandemic because your regular place of employment was on a reserve or because you and your employer were resident on a reserve, your income will continue to be exempt if your situation changed only because of COVID-19 restrictions.

Where your regular place of employment (full time or part time) was located on a reserve and changed solely because of the COVID-19 workplace restrictions, the CRA will continue to apply the [Indian Act Exemption for Employment Income Guidelines](#) as if you were still reporting to your regular workplace on a reserve.

Where central management and control of your employer was located on a reserve and has temporarily moved off reserve solely because of the COVID-19 workplace restrictions, the CRA will continue to treat your employer as a resident on the reserve.

Where your residency was on the reserve and temporarily changed to a location off reserve solely because of the COVID-19 territorial restrictions, the CRA will continue to treat your residency as if you were still living on the reserve.

The guidance in this document applies from **March 16, 2020 to June 30, 2021**. If necessary, the CRA may extend the application of this guidance.

For more information, visit the [CRA's CRA and COVID-19 - Indigenous income tax issues](#) page.

### From off-reserve to on-reserve

You may have been required to work from your home located on a reserve. As a result, your employment income could now be fully or partially exempt from tax. To find out if your income is exempt, visit the CRA's [Indian Act Exemption for Employment Income Guidelines](#) page.

If your income is exempt, **you are required to inform your employer** as they will need to complete a [TD1-IN Determination of Exemption of an Indian's Employment Income](#) form and issue your T4 slip accordingly.

If you have further questions about your situation, visit the CRA's [Information on the tax exemption under section 87 of the Indian Act page](#).

You may also be eligible to claim [home office expenses](#) if you are working from home.