

# APPENDIX B

## EMPLOYMENT EXPENSES

If you incurred employment expenses not fully reimbursed by your employer, and your employer required you to pay for your own expenses while carrying out the duties of employment, you may be able to claim employment expenses. Your employer will need to provide you with **Form T2200** which is signed and fully and accurately completed by your employer. Please send us a copy.

We recommend using the following schedule to submit your employment expenses to us. You are free to continue using your own method of reporting the amounts to us, but we highly recommend reviewing the schedules below to ensure you have included every applicable amount.

Please note that **we do not need receipts** for employment expenses, but please keep them for your records for 7 years. Due to increasing CRA scrutiny in this area, please categorize your receipts and be prepared for a potential CRA audit.

For eligibility criteria for deducting home office expenses, please see [CRA's website](#).

If you were reimbursed a partial amount, state your out-of-pocket non-reimbursed total.

EXPENSES INCURRED TO EARN SALARY OR COMMISSION INCOME	TOTAL
Food while travelling	
Lodging	
Other travelling expenses	
Stationery	
Other supplies (postage, ink cartridge, other office supplies, etc.)	
Telecommunications (employment use of a cell phone, long distance calls for work purpose)	
Salaries paid to a substitute or assistant	
Office rent	

EXPENSES FOR COMMISSION EMPLOYEES ONLY	TOTAL
Legal and accounting fees other than for recovering a salary	
Advertising and promotion	
Entertainment expenses: Food	
Entertainment expenses: Tickets and entrance fees	
Entertainment expenses: Other	
Licenses	
Bonding premiums	
Rental of office equipment	
Training costs	
Travel fare	
Other:	

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AUTOMOBILE	TOTAL
Make and year of vehicle	
km driven for employment purposes	
Total km driven in year	
If leased, lease payments in the year	
If leased, date lease began (if began in 2023)	
If owned, interest costs for the year	
If owned, date of purchase if in 2023 (and attach purchase agreement)	
Fuel (gasoline, propane, oil, electricity)	
Maintenance and repairs	
Insurance	
License and registration fees	
Other (CAA, 407 ETR, etc.)	
Parking	

EMPLOYMENT USE OF HOME OFFICE	TOTAL
<p>Was your work space a <b>designated room</b> used only for your work (for example, a spare room), or was it a <b>common (shared) area</b> that has other purposes besides your work (for example, working at a kitchen table or using the family room):</p> <p style="text-align: center;">Designated room <input type="checkbox"/> Common (shared) area <input type="checkbox"/></p>	
Area for employment use only (square feet)	
Total house area (square feet)	
Hours of work per week <b>if work is performed in a common (shared) area</b>	
Heat	
Electricity	
Water	
Home internet access fees	
Maintenance	
Home insurance (commission employees only)	
Property taxes (commission employees only)	
Rent	
Other:	