

# EMPLOYMENT EXPENSES WORKSHEET

TAX YEAR: \_\_\_\_\_

NAME: \_\_\_\_\_

Did you only work from home due to COVID-19? **Go to worksheet:**  
[Working at Home Due to COVID-19](#)

**PROVIDE A COPY OF THE [T2200 DECLARATION OF CONDITIONS OF EMPLOYMENT](#) COMPLETED AND SIGNED BY YOUR EMPLOYER – REGULARLY REQUESTED BY CRA**

**SALARIED EMPLOYEES TO COMPLETE SECTIONS A, B, E, F - COMMISSION EMPLOYEES TO COMPLETE ALL SECTIONS**

## **A) Allowable Expenses (if not reimbursed to you by your employer)**

Meals *(if away from home area at least 12 hours)* \_\_\_\_\_  
Travel Expenses - Lodging \_\_\_\_\_  
Travel Expenses - Other \_\_\_\_\_  
Parking \_\_\_\_\_  
Supplies *(used directly in your work)* \_\_\_\_\_  
[Phones](#) *(business use portion/long distance)* \_\_\_\_\_  
Salary and Benefits *(including CPP and EI paid)* \_\_\_\_\_  
Office Rent *(if not in your home)* \_\_\_\_\_  
[Office Supplies](#) *(consumables only)* \_\_\_\_\_  
Legal Fees *(to collect employment income)* \_\_\_\_\_

## **B) [Home Work-Space Expenses](#)**

Square Footage of Total Home \_\_\_\_\_  
Square Footage of Business Use Space \_\_\_\_\_  
Internet Access Fees *(not modem/connection)* \_\_\_\_\_  
Heat *(or utilities portion of condo fees)* \_\_\_\_\_  
Electricity *(or utilities portion of condo fees)* \_\_\_\_\_  
Water *(or utilities portion of condo fees)* \_\_\_\_\_  
Maintenance, Fees and Repairs \_\_\_\_\_  
Rent \_\_\_\_\_

## **C) Additional Allowable Expenses - Commission**

Accounting and Legal Expenses \_\_\_\_\_  
Advertising and Promotion \_\_\_\_\_  
Entertainment - Food \_\_\_\_\_  
Entertainment - Tickets \_\_\_\_\_  
Entertainment - Other \_\_\_\_\_  
Professional Licences and Fees \_\_\_\_\_  
Liability Insurance and Bonding Premiums \_\_\_\_\_  
[Equipment Rent or Leases](#) *(including cell phones)* \_\_\_\_\_  
Training Courses \_\_\_\_\_  
Travel Fares \_\_\_\_\_  
Other Expenses *(provide details)* \_\_\_\_\_

## **D) [Additional Home Work-Space Expenses - Commission](#)**

Insurance \_\_\_\_\_  
Property Taxes \_\_\_\_\_



**SALARIED AND COMMISSION EMPLOYEES COMPLETE SECTIONS E & F**

**E) Automobile Expenses**

Do you receive a non-taxable allowance from your employer? \_\_\_\_\_

*(mileage or reimbursement – attach T2200)*

Additions or Disposals of Vehicles \_\_\_\_\_

*(provide purchase agreements, sales proceeds and dates)*

Make, Model and Model Year \_\_\_\_\_

Zero Emission? *(Electric, Hydrogen or Hybrid)* \_\_\_\_\_

Owned or Leased? *(provide agreement)* \_\_\_\_\_

Fuel and Electricity \_\_\_\_\_

Maintenance and Repairs *(and carwash)* \_\_\_\_\_

Car Insurance, Auto Clubs \_\_\_\_\_

Licence and Registration \_\_\_\_\_

Interest on Loan \_\_\_\_\_

Lease Costs per Month \_\_\_\_\_

Other Expenses *(please describe)* \_\_\_\_\_

**F) Vehicle Mileage**

**PLEASE NOTE THAT IF VEHICLE EXPENSES ARE REVIEWED BY CRA, YOUR VEHICLE MILEAGE LOG WILL BE REQUIRED**

Odometer Reading at Beginning of Year \_\_\_\_\_

Odometer Reading at End of Year \_\_\_\_\_

Total Kilometers for Year \_\_\_\_\_

Business Kilometers Driven *(mileage log)* \_\_\_\_\_

[Salaried employees - Allowable motor vehicle expenses](#)

[Commission employees - Allowable motor vehicle expenses](#)

**Employed Tradespersons**

Are you an Apprentice?

Tool Purchases *(provide lists and receipts)* \_\_\_\_\_

**NEW** [Labour Mobility Deduction \(LMD\) for Construction Industry Tradespersons or Apprentices:](#)

*For temporary relocation expenses to earn employment income - COMPLETE FOR EACH RELOCATION*

Transportation Expenses *(provide receipts)* \_\_\_\_\_

Meal Expenses During Travel *(provide receipts)* \_\_\_\_\_

Lodging – Over 150km Closer to Job *(provide receipts)* \_\_\_\_\_

Employment Income Earned at Location \_\_\_\_\_

**Artists**

Musical Instruments *(provide lists and receipts)* \_\_\_\_\_

Musical Instruments Rental *(provide receipts)* \_\_\_\_\_

Artist Expenses *(provide receipts)* \_\_\_\_\_

FOR ADDITIONAL INFORMATION, THE CRA WEBSITE HAS INFORMATION ABOUT:

[Line 22900 – Other employment expenses](#)

[Salaried employees](#)

[Commission employees](#)

[Home office expenses for employees](#)

[Labour Mobility Deduction \(LMD\)](#)

[Guide: T4044 Employment Expenses](#)