

Use this checklist to ensure you have provided us with all the information we need to complete the employment expenses section of your tax return

Revenue Canada now has an online calculator that you can use to help determine your home office expenses

You can access the calculator here: [Calculator](#)

1. GENERAL REQUIREMENTS

A. Regular requirements (see below for COVID-19 related claims)

If you are an employee, you may be able to deduct certain expenses related to your employment. Employment expenses are deductible if you meet **ALL** of the following criteria:

- i) Your contract of employment requires you to pay these expenses. Expenses that your employer does not specifically require you to pay, but you incur on your own would therefore not be deductible.
- ii) You either did not receive an allowance or repayment of these expenses from your employer, or if you did, the allowance is included in your income.
- iii) You have a form T2200, signed by your employer specifying all of the expenses you are required to pay. If the expense is not specified, it will not be deductible.

You may also be eligible for an HST rebate on your employment expenses. Please provide us with your employer's HST number to be able to claim this amount.

B. Working at home due to COVID-19

If you worked more than 50% of the time from home for a period of at least four consecutive weeks due to COVID-19, you are eligible to deduct home office expenses:

- i) Unlike the regular conditions, your employer does not have to require you to work from home - it can be your choice
- ii) You have the choice of either using the detailed method (see Section 4 below) or the temporary flat rate method of \$2 per day worked up to a maximum of \$400 for 2020 and \$500 for 2021 and 2022
- iii) If you would like to use the flat rate method, please provide us with the number of days you actually worked at home. This should not include weekends (unless you work weekends), statutory holidays or sick days
- iv) If you would like to use the detailed method, please have your employer sign form T2200S (not T2200), and provide us with all the information noted in Section 4 below.

2. EXPENSES (excluding home office and automobile expenses)

Please summarize your expenses wherever possible into the following categories. In general, we do not need to see actual receipts related to employment expenses, however they can be useful for us to verify certain information and therefore reduce any questions we may have.

Please note that certain expenses are claimable only if you earn commission income. We have noted this below

	CLAIMABLE AGAINST SALARY OR COMMISSIONS	CLAIMABLE AGAINST COMMISSION INCOME ONLY
- Meals for yourself when travelling to locations where it would be reasonable to assume you would not return home at the end of the day.	X	
- Meals when entertaining clients		X
- Entertainment expenses other than meals		X
- Lodging expenses when travelling for work	X	
- Other work related travelling expenses	X	
- Parking	X	
- Stationary	X	
- Telecommunications (<i>cell phones costs should be prorated for work vs personal use</i>)	X	
- Other office expenses	X	
- Salaries paid to a substitute or assistant	X	
- Office rent - not including rent for a home office	X	
- Legal and accounting fees		X
- Advertising and promotion		X
- Licenses		X
- Bonding premiums		X
- Office equipment rental		X

3. AUTOMOBILE EXPENSES

Please provide the following information regarding your automobile that you use for employment purposes:

- Make, model and year of automobile
- If you have acquired a new vehicle during the year, please provide us with purchase or lease agreement
- Total number of kilometres driven during the year
- Number of kilometres driven for employment purposes during the year (please note that kilometres driven from your home to your office are considered personal kilometres and therefore not deductible)
- If you lease your car, total lease payments during the year
- If you own your car and financed the purchase, the interest portion only of your loan payments
- Provide us with the total amount of the following expenses - for all expenses except parking, please provide total expense incurred during the year - not estimated work portion
 - Fuel
 - Automobile insurance
 - Repairs and maintenance
 - Parking expenses (business parking only)
 - License and registration fees

4. HOME OFFICE

In order for home office expenses to be deductible, your employer must specify on form T2200 that you are required to maintain a home office AND that this office is used to perform your duties more than 50% of the time.

If you have qualifying home office expenses, please provide us with the following information:

- Total square feet of residence (include finished areas of basement, but not unfinished areas)
- Total square feet used for home office

Also provide us with the following expenses for the year:

	CLAIMABLE AGAINST SALARY OR COMMISSIONS	CLAIMABLE AGAINST COMMISSION INCOME ONLY
- Electricity, heat, water, home internet access	X	
- Routine maintenance (do not include renovations)	X	
- Rent	X	
- Insurance		X
- Property taxes		X