

PERSONAL TAX CHECKLIST - EMPLOYMENT EXPENSES



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

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 employer's HST number

2. EXPENSES (excluding home office and automobile expenses - see sections 3 and 4)

Please summarize your expenses wherever possible into the following categories. In general, we do not need to see actual receipts related to employment expenses

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

	SALARY OR COMMISSION	COMMISSION INCOME ONLY
- Meals for yourself when travelling for work where it would be reasonable to assume you would not return home at end of day	X	
- Meals when entertaining clients		X
- Entertainment expenses other than meals		X
- Advertising and promotion		X
- Lodging expenses when travelling for work	X	
- Other work related travelling expenses	X	
- Parking	X	
- Stationary	X	
- Cell phones (costs should be prorated for work vs personal use)	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
- Licenses		X
- Bonding premiums		X
- Office equipment rental		X
- Training costs		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 (do not include kilometres driven from your home to your office)
- If you lease your car, total lease payments during the year
- If 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 only)
- Total square feet used for home office

Also provide us with the following expenses for the year:

		SALARY OR COMMISSION	COMMISSION INCOME ONLY
- Heat	<input style="width: 100px; height: 20px;" type="text"/>	X	
- Electricity	<input style="width: 100px; height: 20px;" type="text"/>	X	
- Water	<input style="width: 100px; height: 20px;" type="text"/>	X	
- Home internet access	<input style="width: 100px; height: 20px;" type="text"/>	X	
- Routine maintenance (do not include renovations)	<input style="width: 100px; height: 20px;" type="text"/>	X	
- Rent	<input style="width: 100px; height: 20px;" type="text"/>	X	
- Insurance	<input style="width: 100px; height: 20px;" type="text"/>		X
- Property taxes	<input style="width: 100px; height: 20px;" type="text"/>		X