

## Appendix 7: Employment Expense

Your Name \_\_\_\_\_

If you are **an employee** and your employer requires you to pay expenses to earn your employment income, you may be eligible to claim employment expenses. There are three options to claim this deduction:

- Option 1 Due to COVID-19, you have worked from home for more than 50% of the time for a period of 4 consecutive weeks in 2022. If you have met this condition, you do not need the employer signed T2200 or T2200S for this claim, you also do not need to keep documents to support your claim.
- Option 2 Due to COVID-19, you have worked from home for more than 50% of the time for a period of 4 consecutive weeks in 2022 AND you received a signed T2200S Simplified Employment Condition Certification from your employer. To access this deduction, you have all kept supporting documents.
- Option 3 You have incurred various expenses to earn your employment income. You have received a **signed T2200 Employment Condition Certification** from your employer. Based on the employment condition, you may claim various expenses.

### Option 1

If you have met the condition of Option 1, you may claim a flat rate of \$2/day for the days you worked from home in 2022 to a maximum of \$500.

Total number of days you worked from home in 2022 \_\_\_\_\_

### Option 2

If you have met the condition of Option 2, you may claim the following expenses. **Any expenses reimbursed by your employer, you cannot claim.**

Office supplies (postage, stationary, ink cartridge, etc) \_\_\_\_\_

Employment usage of the cellphone, long distance phone charge \_\_\_\_\_

Home office

Days working at home in 2022 \_\_\_\_\_

Square footage of the home office \_\_\_\_\_ Square footage of your entire home \_\_\_\_\_

Expenses below are for the the full year of 2022:

Electricity \_\_\_\_\_ Heat \_\_\_\_\_

Water \_\_\_\_\_ Home internet \_\_\_\_\_

Maintenance(cleaning supplies, light bulb) \_\_\_\_\_

Rent \_\_\_\_\_

Home insurance (commissioned employee only) \_\_\_\_\_

Property tax (commissioned employee only) \_\_\_\_\_

### Option 3

If you have received a signed T2200 Employment Condition form, please claim the applicable expenses based on the employment condition. **If you are the first time claiming this option, it's recommended to talk to our office to determine what expenses can be deducted before collecting information.**

Is your employer a GST registrant? YES NO

If yes, please provide employer's GST Number to claim the GST rebate \_\_\_\_\_

Office supplies \_\_\_\_\_

Traveling expenses: Food and beverage \_\_\_\_\_ Lodging \_\_\_\_\_ Transportation \_\_\_\_\_

Cellphone air time/Long distance charges \_\_\_\_\_

Salary to an assistant \_\_\_\_\_ Office rent \_\_\_\_\_ Parking \_\_\_\_\_

Motor vehicle expenses

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Fair market value of this vehicle at the beginning of the year (first year claim only) \_\_\_\_\_

Total kilometers driven in the calendar year \_\_\_\_\_ km

Kilometres driven for earning employment income \_\_\_\_\_ km

Fuel \_\_\_\_\_ Maint .& Repairs (incl. Washes) \_\_\_\_\_

Lease cost \_\_\_\_\_ Automobile Insurance \_\_\_\_\_

Registration \_\_\_\_\_ Interest on vehicle loan \_\_\_\_\_

Home office

Days working at home in 2022 \_\_\_\_\_

Square footage of the home office \_\_\_\_\_ Square footage of your entire home \_\_\_\_\_

Expenses below are for the the full year of 2022:

Electricity \_\_\_\_\_ Heat \_\_\_\_\_

Water \_\_\_\_\_ Home internet \_\_\_\_\_

Maintenance (cleaning supplies, light bulb) \_\_\_\_\_

Rent \_\_\_\_\_

Home insurance (commissioned employee only) \_\_\_\_\_

Property tax (commissioned employee only) \_\_\_\_\_

For commissioned employees, there are additional expenses you can claim:

Accounting and legal fee (commissioned employee only) \_\_\_\_\_

Adverting and promotion (commissioned employee only) \_\_\_\_\_

Entertainment expenses (commissioned employee only) \_\_\_\_\_

Training cost (commissioned employee only) \_\_\_\_\_

Licensing cost (commissioned employee only) \_\_\_\_\_