

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) _____