

Employment Expenses Checklist



General Requirements

- ✔ T2200 (Declaration of Conditions of Employment) or
- ✔ T2200S (Declaration of Conditions of Employment for Working at Home Due to COVID-19) from your employer

Employment Expenses

Motor Vehicle Expenses

- ✔ The kilometres you drove in the tax year to earn business income
- ✔ The total kilometres you drove in the tax year
- ✔ Fuel and oil
- ✔ Interest if you are financing your vehicle
- ✔ Insurance
- ✔ License and registration
- ✔ Maintenance and repairs
- ✔ Leasing cost if you are leasing your vehicle
- ✔ Other expenses (please specify)
- ✔ Business parking fees
- ✔ Supplementary business insurance



Salaried Employees

- *✔ Accounting and legal fees
- *✔ Travelling expenses
- *✔ Parking
- *✔ Supplies
- *✔ Salary expenses
- *✔ Office rent
- *✔ Home office (only utilities and maintenance)

In addition to expenses listed under salaried employees, commission employees may also deduct:

Commission Employees

- *✔ Advertising
- *✔ Meals and entertainment
- *✔ Lodging
- *✔ Licenses
- *✔ Electronic equipment
- *✔ Training costs
- *✔ Travel fare
- *✔ Home office (utilities, maintenance, property taxes, and home insurance)



Transportation Employees

- ✔ Meals
- ✔ Lodging

Employed Artists

- ✔ Musical instruments

Employed Tradespersons

- ✔ Tools



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