

Commission Employee Workbook



85 Kent Street West

Lindsay, ON

K9V 2Y5

705-878-3392

incometaxplusinc.com

Commission Employee Workbook

Is this workbook for you? If you are an **employee** and your employer requires you to pay expenses to earn your employment or commission income, use this workbook to track your expenses for tax time.

To deduct employment expenses, include with this workbook your signed T2200, Declaration of Conditions of Employment. We need information from your employer to complete your return. Your employment contract must specify that you are required to pay your own expenses while carrying out the duties of your employment.

If you worked from home due to the COVID-19 Pandemic. Please use the *Pandemic Home Office Worksheet*.

Claiming Vehicle Related Expenses

Your employer must answer, *Yes* to question 2.

Your employer must complete question 5.

If you were reimbursed for any vehicle expenses, we can claim the difference between your total allowable vehicle expenses and the non-taxable portion of any reimbursement you received. If you were reimbursed more than your total claimable vehicle expenses, there is no deduction to make.

You cannot deduct the cost of travel to and from work.

Claiming your Home Office Expenses

Your employer must answer, *Yes* to question 10.

Your employer must indicate that you are required to perform at least 50% of your employment duties from home. The deduction is reduced by any amount that your employer reimbursed you for workspace-in-the-home expenses.

Claiming other Employment Expenses

Your employer must indicate other expenses specifically.

Expenses that cannot be deducted

- Furniture (desks, chairs, etc.)
- Office Equipment (printer, fax machine, briefcase, etc.)
- Mortgage Interest or Principal
- Clothing you wear, or have to wear for your work.
- Hair Cuts or Beauty Products
- Capital Expenses relating to your home (windows, flooring, furnace, etc.)
- Purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- Computer Accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- Other Electronics (television, smart speaker, etc.)

How to use this workbook

Begin by completing information on page 2.

Enter data from your receipts and invoices into the appropriate categories. Once the category is complete, transpose the totals to the summary sheet. You must keep these receipts to support your claim in the event of an audit.

Include this workbook when submitting your personal income tax for us to file. Please complete a separate workbook for each employer where you are provided with a T2200, Declaration of Conditions of Employment.

This workbook is also available in excel format and can be downloaded from our website at incometaxplusinc.com

Information

Name	
Address	
City	Postal Code
Telephone	Email Address
Tax Year / Period Covered	

Vehicle Expenses – Complete for each vehicle that is for both work and personal uses.

For information on how to keep an accurate vehicle logbook, visit our website.

If you have not kept track of kilometers, enter a reasonable percentage.

Vehicle Make	Kilometers for Business Use
Vehicle Model	Total Kilometers Driven
Vehicle Year	Percentage
Start Date	End Date

Vehicle Make	Kilometers for Business Use
Vehicle Model	Total Kilometers Driven
Vehicle Year	Percentage
Start Date	End Date

Work-space-in-the-Home Expenses

To record work-space-in-the-home expenses accurately, we need some information to calculate the percentage of your household expenses that we can claim.

Square footage of Home
Square footage of Business-Use Space
Percentage

Work Percentage of Cell Phone	Work Percentage of Home Internet
----------------------------------	-------------------------------------

Expense Summary

Expense	Total
Accounting	\$
Cell Phone	\$
Parking	\$
Supplies	\$
Advertising & Promotion	\$
Entertainment	\$
Food & Beverages	\$
Lodging & Travel	\$
Other	\$
Automobile Operating Expenses	Total
Fuel	\$
Maintenance & Repairs	\$
Washes & Highway Tolls	\$
License & Registration	\$
Interest on Automobile Loan	\$
Lease Payments	\$
Insurance	\$
Work-Space-in-the-Home Expenses	Total
Electricity	\$
Heat	\$
Water / Sewer	\$
Minor Maintenance	\$
Home Insurance <i>Commission Employees Only</i>	\$
Property Taxes <i>Commission Employees Only</i>	\$
Residential Rent <i>Commission Employees Only</i>	\$
Home Internet	\$

Expenses

Accounting	
Date	Total
Total	

Cell Phone <i>Indicate percentage on Information page.</i>	
Date	Total
Total	

Parking	
<i>You cannot deduct the cost of parking at your employer's office. You cannot deduct the cost of traffic or parking infractions.</i>	
Date	Total
Total	

Supplies	
<i>Only used directly in your work, and for no other purpose such as postage, stationary, ink, etc.</i>	
Date	Total
Total	

Expenses

Entertainment <i>The cost of entertaining clients including food, beverages, tickets, sporting events, etc.</i> <i>You can also deduct tips and cover charges.</i>		
Date	Description	Total
Total		

Expenses

Food & Beverages

If your T2200 indicates that you are required to be away from the municipality or metropolitan area for at least 12 consecutive hours. You have not been re-imbursed.

Date	Description	Total
Total		

Lodging & Travel

If your work conditions require you to travel away from your employer's place of business and you are not reimbursed.

Date	Description	Total
Total		

Helpful Hint: Print more pages as needed from our website

Expenses – Automobile Operating Expenses

Record amounts relating to your vehicle(s).

If you have purchased a new vehicle in the tax year, please include a copy of the bill of sale with your submission.

Record all vehicle expenses, personal or work related. We will calculate a percentage to claim based on the information provided on page 2.

Automobile Fuel	
Date	Total
Column Total	

Automobile Fuel Continued...	
Date	Total
Column Total	
Total	

Helpful Hint: Print more pages as needed from our website

Expenses – Automobile Operating Expenses

License & Registration	
Date	Total
Total	

Interest on Automobile Loan	
Date	Total
Total	

Lease Payments	
Date	Total
Total	

Insurance	
Date	Total
Total	

Expenses – Work-Space-in-the-Home

Home Insurance <i>Commission Employees Only</i>	
Date	Total
Total	

Property Taxes <i>Commission Employees Only</i>	
Date	Total
Total	

Residential Rent <i>Commission Employees Only</i>	
Date	Total
Total	

Home Internet <i>Indicate percentage on Information page.</i>	
Date	Total
Total	