

Employment Expenses Checklist

Please use this checklist if your employment contract required you to pay for expenses out-of-pocket **and** you did not receive an allowance for them, or the allowance you received is included on your income.

--- General Requirements ---

- T2200 (Declaration of Conditions of Employment) from your employer

--- Employment Expenses ---

Motor Vehicle Expenses

- | | |
|--|--|
| <input type="checkbox"/> The kilometers you drove in the tax year to earn business income_____ | <input type="checkbox"/> License and registration_____ |
| <input type="checkbox"/> The total kilometers you drove in the tax year_____ | <input type="checkbox"/> Maintenance and repairs_____ |
| <input type="checkbox"/> Gas_____ | <input type="checkbox"/> Leasing cost_____ |
| <input type="checkbox"/> Interest if you are financing your vehicle__ | <input type="checkbox"/> Other expenses (please specify) _____ |
| <input type="checkbox"/> Insurance_____ | <input type="checkbox"/> Business parking fees_____ |
| | <input type="checkbox"/> Supplementary business insurance_____ |

Salaried Employees

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> Accounting and legal fees_____ | <input type="checkbox"/> Home office |
| <input type="checkbox"/> Travelling expenses_____ | Utilities_____ |
| <input type="checkbox"/> Supplies_____ | Maintenance_____ |

Commission Employees

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

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> Advertising_____ | <input type="checkbox"/> Home office |
| <input type="checkbox"/> Meals and entertainment_____ | Utilities_____ |
| <input type="checkbox"/> Training costs_____ | Maintenance_____ |
| <input type="checkbox"/> Licenses_____ | Property taxes_____ |
| <input type="checkbox"/> Electronic equipment_____ | Home insurance_____ |

Transportation Employees

- | | |
|-------------------------------------|---------------------------------------|
| <input type="checkbox"/> Meals_____ | <input type="checkbox"/> Lodging_____ |
|-------------------------------------|---------------------------------------|

Employed Tradespersons

- Tools_____