Clear Data

Statement of Employment Expenses

Use this form to calculate your total employment expenses on line 22900 of your Income Tax and Benefit Return or Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada.

For information on how to complete this form, including the capital cost allowance (depreciation) schedule for employees, see Guide T4044, Employment Expenses. **Attach** a copy of this form to your paper return.

Expenses

Accounting and legal fees		8862		1
Advertising and promotion		8520	+	2
Allowable motor vehicle expenses (see chart for line 3 below)		9281	+	3
Food, beverages, and entertainment expenses	× 50% =	8523	+	4
Lodging		9200	+	5
Parking		8910	+	6
Office supplies (postage, stationery, ink cartridge, etc.)		8810	+	7
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.) (specify):		9270	+	8
Tradesperson's tools expenses	**(maximum $1,000)**	1770	+	9
Apprentice mechanic tools expenses		9131	+	10
Labour mobility deduction (see chart for line 11 on page 2)	**(maximum $4,000)**	1771	+	11
Musical instrument expenses		1776	+	12
Capital cost allowance for musical instruments (see Part A on page 4)		1777	+	13
Artists' employment expenses		9973	+	14
Add lines 1 to 14.			=	15
Work-space-in-the-home expenses (see chart for line 16 on page 3)		9945	+	16
Line 15 plus line 16 Enter this amount on **line 22900** of your return.	**Total expenses**	9368	=	17

Line 3 – Calculation of allowable motor vehicle expenses

Enter the year, make, and model of the motor vehicle used to earn employment income.

Enter the number of kilometres you drove in the tax year to earn employment income.				18
Enter the total number of kilometres you drove in the tax year.			÷	19
Line 18 divided by line 19			=	20
Enter the motor vehicle expenses you paid for:				
Fuel (such as gasoline, propane, and oil) and electricity		21		
Maintenance and repairs	+	22		
Insurance	+	23		
Licence and registration	+	24		
Capital cost allowance (see Parts A and B on pages 4 and 5)	+	25		
Interest expense	+	26		
Leasing costs	+	27		
Other expenses (specify):	+	28		
Add lines 21 to 28.	=	▶		29
Line 20 multiplied by line 29	**Employment-use portion**		=	30

Line 3 – Calculation of allowable motor vehicle expenses (continued)

Enter the total of all rebates, motor vehicle allowances, and reimbursements for motor vehicle expenses you received that are **not** included in income (do **not** include any repayments you used to calculate your leasing costs on line 27 of the previous page).	–	31
Line 30 minus line 31 Enter this amount on line 3 of page 1. **Allowable motor vehicle expenses**	=	32

Line 11 – Calculation of labour mobility deduction for an eligible tradesperson

The labour mobility deduction provides eligible tradespeople and apprentices working in the construction industry a deduction for certain temporary relocation expenses. Before completing this section, see "Labour mobility deduction" in Guide T4044, Employment Expenses, to help you determine if you are eligible to claim this deduction.

Complete lines 33 to 40 below for **each** eligible temporary relocation. Include expenses incurred in the year or in the first 31 days of the following year.

Eligible temporary relocation expenses (1)

Eligible temporary relocation expenses carried forward from the previous year		33			
Transportation expenses (one round trip per eligible temporary relocation by the taxpayer between the ordinary residence and the temporary lodging)	+	34			
Meal expenses incurred by the taxpayer for meals consumed during the round trip between the ordinary residence and the temporary lodging	+	35			
Temporary lodging expenses (2)	+	36			
Add lines 33 to 36. **Total eligible temporary relocation expenses**	=		▶		37
Employment income earned as an eligible tradesperson in the year at the **temporary work location** × 50% =		38			
Temporary relocation expenses available for deduction in the year: Enter **whichever amount is less**: line 37, line 38 or the amount you are claiming for this eligible temporary relocation. (**maximum $4,000**)			▶	–	39
Line 37 minus line 39 **Unused temporary relocation expenses carried forward to the following year** (3)				=	40
Enter the amount from line 39. If you have multiple eligible temporary relocations in the year, add the amount from line 39 for each eligible temporary relocation. Enter this amount on line 11 of page 1. **Total labour mobility deduction for the year** (**maximum $4,000**)					41

(1) An eligible temporary relocation expense does **not** include:

- an expense that you have already deducted from income for any tax year (such as the moving expenses deduction)
- a labour mobility deduction that could have been deducted in a previous year
- an expense that you are or were entitled to receive a reimbursement, allowance, or any other form of assistance for

The total eligible temporary relocation expenses that you can claim, including expenses carried forward from the prior year, is limited to 50% of the employment income from that relocation in the current year. The employment income must be from employment as an eligible tradesperson.

(2) Temporary lodging is an eligible temporary relocation expense if, throughout the period of the taxpayer's temporary relocation, the taxpayer maintains their ordinary residence as their principal place of residence and the ordinary residence remains available for the taxpayer's occupancy and is not rented to any other person.

(3) You can carry forward your unused temporary relocation expenses from line 40 and deduct them from employment income earned at the same temporary work location in the following year. For more information, see Guide T4044, Employment Expenses.

Line 16 – Calculation of work-space-in-the-home expenses

Electricity, heat, water, home Internet access fees			42		
Maintenance (cleaning supplies, light bulbs, etc.)	+		43		
Home insurance (commission employees only)	+		44		
Property taxes (commission employees only)	+		45		
Other expenses (rent, etc.) (specify):	+		46		
Add lines 42 to 46.	=		47		
Total employment-use amount (see example below) (4)			48		
Amount carried forward from the previous year	+		49		
Line 48 plus line 49	=		▶		50
Enter your employment income.			51		
Enter any amounts from line 15 on page 1 and lines 20700 and 21200 of your return that relate to your employment income.	–		52		
Line 51 minus line 52 (if negative, enter "0")	=		▶	–	53
Enter **whichever amount is less**: line 50 or line 53. Enter this amount on line 16 of page 1. **Work-space-in-the-home expenses**			54		
Line 50 minus line 53 (if negative, enter "0") **Work-space-in-the-home expenses available to use in future years**				=	55

(4) You must calculate your employment-use amount.

Example of how to calculate your employment-use amount (line 48)

You are a salaried employee who worked from home using your dining room table. The dining room represents 12% of the total square footage of your house and is used for work for 40 hours out of a total 168 hours in the week.

You paid $2,400 for electricity, heat, water and Internet, and $12,000 for rent. You enter $2,400 on line 42, $12,000 on line 46, and $14,400 on line 47.

To determine your **employment-use amount**, you must first calculate your employment-use percentage as follows:

(40 hours ÷ 168 hours) × 12% = 2.9%

Your employment-use amount is $14,400 from line 47:

($2,400 + $12,000) × 2.9% = $417.60

Enter $417.60 on line 48.