

Employment Expenses

Name of the Employer: _____

From: _____

To: _____

<u>Expenses</u>	<u>Total</u>	<u>Allowable</u>
Rent payment (15% allowable)		
Electricity (15% allowable)		
Water (15% allowable)		
Heat (15% allowable)		
Maintenance - minor repairs, cleaning supplies, light bulb, paint, ect. (15% allowable)		
Home internet access (100% allowable)		
Office Supplies (100% allowable)		
Cell phone service plan (100% allowable)		
Accounting Fee (100% allowable)		
Total Expenses		

Client Name: _____

Signature _____

Employment Expenses

Eligible expenses – Eligible expenses include:

- ✓ *rent paid for a house or apartment where you live*
- ✓ *electricity, heat, water or the utilities portion of your condominium fees*
- ✓ *home internet access fees*
- ✓ *maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)*
- ✓ *supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)*
- ✓ *employment use of a basic cell phone service plan*
- ✓ *long distance calls for employment purposes*
- ✓ *If you are a commission employee, you can also claim expenses that reasonably relate to earning commission income for the following:*
 - *property taxes*
 - *home insurance*
 - *lease of a cell phone, computer, laptop, tablet, fax machine, etc.*

Non-eligible expenses- You cannot claim any of the following:

- ❖ *capital cost allowance*
- ❖ *mortgage interest*
- ❖ *principal mortgage payments*
- ❖ *home internet connection fees or the portion of fees related to the lease of a modem/router*
- ❖ *capital expenses (replacing windows, flooring, furnace, etc.)*
- ❖ *office equipment (printer, fax machine, briefcase, laptop case, or bag, calculator, etc.)*
- ❖ *monthly basic rate for a landline telephone*
- ❖ *cell phone connection, or license fees*
- ❖ *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, voice assistant, etc.)*
- ❖ *furniture (desk, chair, etc.)*