

EMPLOYEE NON-REIMBURSED EXPENSES

(OTHER THAN AUTOMOBILE)

NAME: _____

TAX YEAR: _____

PLEASE RECORD ALL EXPENSES INCLUSIVE OF GST/HST AND KEEP ALL DOCUMENTATION FOR SIX YEARS AS PER CRA
 \$2/DAY FLAT RATE METHOD & SIMPLIFIED METHOD ARE NO LONGER AVAILABLE FOR 2023
 MUST SUBMIT A COMPLETED, SIGNED T2200 IN ORDER TO CLAIM ANY OF THESE EXPENSES ON THEIR TAX RETURN. EMPLOYEES

Employees earning a SALARY or COMMISSION	Employees with COMMISSION income ONLY
I have attached a signed copy of T2200 YES	Legal and accounting fees (other than for recovering a salary or for establishing the right to a salary) <input style="width: 80%;" type="text"/>
Travelling expenses other than entertainment expenses:	Advertising and promotion <input style="width: 80%;" type="text"/>
Meals (100%) <input style="width: 80%;" type="text"/>	<i>Entertainment expenses</i>
Lodging expenses <input style="width: 80%;" type="text"/>	Meals (100%) <input style="width: 80%;" type="text"/>
Other travelling expenses <input style="width: 80%;" type="text"/>	Tickets and entrance fees, etc. (100%) <input style="width: 80%;" type="text"/>
Parking <input style="width: 80%;" type="text"/>	Licences <input style="width: 80%;" type="text"/>
Supplies - Stationary <input style="width: 80%;" type="text"/>	Bonding premiums <input style="width: 80%;" type="text"/>
Supplies - Other <input style="width: 80%;" type="text"/>	Rental of office equipment <input style="width: 80%;" type="text"/>
(postage, ink cartridges, other office supplies, etc.)	(computer/laptop/tablet, cell, fax)
Telecommunications (employment use of cell phone, long distance calls for employment purposes, etc.) <input style="width: 80%;" type="text"/>	Training costs <input style="width: 80%;" type="text"/>
Salary paid to a substitute or assistant <input style="width: 80%;" type="text"/>	Travel fare <input style="width: 80%;" type="text"/>
Office rent <input style="width: 80%;" type="text"/>	Other (please specify) _____ <input style="width: 80%;" type="text"/>
	Total Commission income earned <input style="width: 80%;" type="text"/>

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, briefcase, laptop case/bag, calculator, etc.) monthly basic rent for landline, cell phone connection or license fee, purchase of cell phone/computer/laptop/ tablet/fax/etc., computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.), other electronics (tv, smart speaker, voice assistant, etc.), furniture (desk, chair, etc.)

WORK SPACE-IN-THE-HOME EXPENSES

You are eligible to deduct home office expenses you paid if you meet the following conditions: (1) You worked more than 50% of the time from home for a period of at least four consecutive weeks (2) The expenses were directly related to your work. However you cannot deduct home office expenses if all of your expenses were reimbursed by your employer. Taxpayers looking to claim home office expenses will have to request a completed Form T2200 from their employer.

Type of work space: (please select ONE option)	(CIRCLE ONE)		
1. Designated room (a designated room used ONLY for your work)	YES	Heat	<input style="width: 80%;" type="text"/>
2. Common (shared) area (space that has other purposes besides your work such as a working kitchen table or family computer room)	YES	Electricity	<input style="width: 80%;" type="text"/>
		Water	<input style="width: 80%;" type="text"/>
		Home internet access fees	<input style="width: 80%;" type="text"/>
		Maintenance - entire home including workspace (cleaning supplies, light bulbs, etc.)	<input style="width: 80%;" type="text"/>
Area of home used for work (sq ft) <input style="width: 80%;" type="text"/>		Maintenance - only for work space, included in above (cleaning supplies, light bulbs, etc.)	<input style="width: 80%;" type="text"/>
Total area of home (sq ft) <input style="width: 80%;" type="text"/>		Home Insurance (commission only)	<input style="width: 80%;" type="text"/>
Total average hours worked at home per week* <input style="width: 80%;" type="text"/>		Property taxes (commission only)	<input style="width: 80%;" type="text"/>
(*Complete ONLY for home offices WITH a common/shared area)		Rent	<input style="width: 80%;" type="text"/>
		Other (please specify)	<input style="width: 80%;" type="text"/>

Other employee expenses *Please submit ALL receipts for this category

Tradespersons' tools (Reduction amount \$1,257, claim is max of \$500)	<input style="width: 80%;" type="text"/>	Labour and mobility deduction for eligible tradesperson	
Income from employment as a tradesperson for the year	<input style="width: 80%;" type="text"/>	Taxpayer is an employee in the construction industry	YES
Taxpayer is an employed apprentice mechanic (circle one)	YES NO	Transportation expenses (1 round trip per relocation)*	<input style="width: 80%;" type="text"/>
Apprentice mechanic tools (Reduction amount \$500)	<input style="width: 80%;" type="text"/>	Meal expenses during each round trip	<input style="width: 80%;" type="text"/>
Employees in forestry operations (power saw, travel expense)	<input style="width: 80%;" type="text"/>	Temporary lodging expenses	<input style="width: 80%;" type="text"/>
Musical instrument expenses (maintenance, rent, insurance)	<input style="width: 80%;" type="text"/>	Employment income earned at temporary work location	<input style="width: 80%;" type="text"/>
Capital cost allowance for musical instruments	<input style="width: 80%;" type="text"/>	*round trip is between ordinary residence and temporary lodging	
Other Artists' employment expenses	<input style="width: 80%;" type="text"/>		

Detailed method requires receipts, Simplified method is also available

