

APPENDIX B

EMPLOYMENT EXPENSES

If you incurred employment expenses not fully reimbursed by your employer, and your employer required you to pay for your own expenses while carrying out the duties of employment, you may be able to claim employment expenses. Your employer will need to provide you with form **T2200** which is signed and fully and accurately completed by your employer. Please send us a copy.

We recommend using the following schedule to submit your employment expenses to us. You are free to continue using your own method of reporting the amounts to us, but we highly recommend reviewing the schedule below to ensure you have included every applicable amount.

Please note that **we do not need receipts** for employment expenses, but please keep them for your records for 7 years. Due to increasing CRA scrutiny in this area, please categorize your receipts and be prepared for a potential CRA audit.

If you were reimbursed a partial amount, state the non-reimbursed total.

EXPENSES INCURRED TO EARN SALARY OR COMMISSION INCOME	TOTAL
Food while travelling	
Lodging	
Other travelling expenses	
Parking	
Stationery	
Telecommunications	
Other supplies	
Salaries paid to a substitute or assistant	
Office rent	

EXPENSES FOR COMMISSION EMPLOYEES ONLY	TOTAL
Food (entertainment)	
Tickets and entrance fees (entertainment)	
Other entertainment expenses	
Licenses	
Bonding premiums	
Rental of office equipment	
Training costs	
Travel fare	
Other:	

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EMPLOYMENT USE OF HOME OFFICE	TOTAL
Area for employment use only (square feet)	
Total house area (square feet)	
Heat	
Electricity	
Water	
Maintenance	
Insurance (commission employees only)	
Property taxes (commission employees only)	
Rent	
Other:	

AUTOMOBILE	TOTAL
Make and year of vehicle	
km driven for employment purposes	
Total km driven in year	
If leased, lease payments in the year	
If leased, date lease began (if began in 2016)	
If owned, interest costs for the year	
If owned, date of purchase if in 2016 (and attach purchase agreement)	
Fuel and oil	
Maintenance and repairs	
Insurance	
License and registration fees	
Other (CAA, 407 ETR, etc.)	
Parking	