

Employment Expenses

A signed T2200 form from each applicable employer is required to deduct expenses in any given year. Expenses that can potentially be claimed based on your employment situation and completed T2200:

Expenses incurred to earn salary or commission income:

- Meals
- Lodging expenses
- Parking
- Salaries paid to an assistant
- Supplies (stationary, postage, ink, office supplies, etc.)
- Other travel expenses
- Employment use of cell phone
- Office rent

Expenses incurred to earn commissions income only:

- Advertising
- Promo – tickets, entrance fees, etc.
- Bonding premiums
- Training costs
- Meals
- Licenses
- Rental of office equipment

Work-space-in-the-home expenses (employment and commission income):

- Designated room or shared area?
 - Office sq ft
 - House sq ft
- Common (shared) area?
 - Hours per week

Applicable expenses:

- Heat
- Water
- Insurance (commission only)
- Electricity
- Home internet
- Property taxes (commission only)

**T2200 must note that you worked more than 50% of the time from home to claim work-space-in-the-home expenses.*

Allowable Motor Vehicle Expenses:

- Make
- Model
- Year
- Km driven to earn employment income
- Total kilometres driven in the year
- Fuel
- Repairs
- Insurance
- License & registration
- Interest
- Leasing costs
- Mileage book



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