

Employment Expenses worksheet

Complete the sections below that apply to your client, be it as a salaried or commission-paid employee, a tradesperson or apprentice mechanic, an employed artist or a forestry worker.

Select the slip to which the expenses are related: _____

Claim GST/HST rebate on expenses? _____

Employer GST/HST registration # _____

RT _____

Note: Only employment expenses where the employer is a GST/HST registrant, and not a listed financial institution, are eligible to the GST/HST rebate. Only enter expenses in the "Eligible for GST/HST rebate" columns if the client is eligible to claim the rebate. Otherwise, enter the expenses in the "Not eligible for GST/HST rebate" column.

Expenses of salaried or commission-paid employees

	Eligible for GST/HST rebate; per tax paid				Not eligible for GST/HST rebate	Total
	GST at 5%	HST				
Accounting and legal fees (commission-paid only)						1
Advertising and promotion (commission-paid only)						2
Motor vehicle expenses						
Operating expenses other than interest and CCA						3
Interest on vehicle loan						4
Capital Cost Allowance (CCA)						5
Entertainment expenses (commission-paid only)						6
Less 50% non-deductible portion						7
Travelling expenses						
Food and beverage						8
Less 50% non-deductible portion						9
Lodging						10
Transportation (airline, bus, train)						11
Parking						12
Office supplies						13
Other expenses						
Long distance phone charges / cellphone airtime						14
Salaries of a substitute or an assistant						15
Office rent						16
Licenses (commission-paid only)						17
Bonding premiums (commission-paid only)						18
Equipment leasing (commission-paid only)						19
Training costs (commission-paid only)						20
Other, specify						21
Total expenses						22

Maximum claim per type of employee and selection of claim method

Expense claim options

- Claim highest of the two
- Claim as salaried employee
- Claim as commission-paid employee

1. Salaried employee expenses

Allowable expenses, sum of lines 3 to 5, 9 to 16 and 21 _____ 23

2. Commission-paid employee expenses

Total expenses (line 22) _____ 24

Commission income limit

Commissions earned (box 42) _____ 25

Interest and CCA on motor vehicles + _____ 26

_____ = _____ 27

_____ Maximum claim based on commission income limit = _____ 28

Motor vehicle expenses (from Motor vehicle form)

Motor vehicle expenses

Make	Model	Year	Operating expenses	Loan interest	CCA	Employer reimbursements	Net expenses	Terminal loss	Recapture
Total motor vehicle expenses									

Work-space-in-the-home expenses

Area of home used for employment	_____	Work-space expense deduction limit	_____
Total area of home	_____	Employment income (T4 box 14 or foreign)	_____
Employment-use percentage based on area	_____ %	RPP contributions and Union dues	-
Hours used for employment	_____	Other employment expenses above	-
Total hours in the period	_____	Maximum workspace expense claim	=
Employment-use percentage	_____ %		

	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total	
	GST at 5%	HST							
Electricity									1
Heat									2
Water									3
Maintenance (cleaning supplies, light bulbs, etc.)									4
Home internet access fees									5
Home insurance (commission-paid only)									6
Property taxes (commission-paid only)									7
Rent									8
Other, specify:									9
Total expenses									10
Less: Personal portion									11
Net deductible expenses									12
Plus: Unused expenses from prior year									13
Sub-total									14
Work-space-in-the-home expense claim									15
Unused work-space-in-the-home to carry forward									16

Tradesperson's tools expenses

Eligible tools bought in 2021	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total	
	GST at 5%	HST							
List each tool or set of tools									
Description	Apprentice								
Total									1

Maximum deduction for eligible tools

Employment income as a tradesperson for the year (T4 box 14 or foreign)	_____	2
Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130)	_____ +	3
Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant	_____ -	4
Income limit	_____ =	5
Lesser of line 1 or line 5	_____	6
Minus: base amount	_____ -	7
Net tool amount	_____ =	8
Tradesperson deduction for tools , lesser of \$500 and line 8	_____	9

Apprentice mechanic tools expenses

Eligible tools bought in 2021 List each tool or set of tools Description	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total
	GSTe at 5%	HST						
Total								

Maximum deduction for eligible tools

Employment income as an eligible apprentice for the year; enter applicable portion of income									2
Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130)						+			3
Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant									4
Tradesperson deduction for tools, above						+			5
Total deductions						=			6
Line 2 plus line 3 minus line 6						=			7
Income limit, 5% of line 7									8
Canada employment amount, line 363 of Schedule 1									9
Plus: Base amount						+			10
Total base amount, line 9 plus line 10									11
Greater of line 8 or line 11									12
Maximum amount for tool expenses of the year, line 1 minus line 12 (enter zero if negative)									13
Unused portion of the maximum deduction from 2020								+	14
Maximum deduction for eligible tools								=	15
To claim an amount lower than the maximum, enter the amount to claim									16
Net income for the year before the apprentice mechanic tools expense deduction									17
Deduction for tools for an eligible apprentice mechanic, lesser of line 15 (or line 16, if entered) and line 17									18
Amount available for deduction next year (line 15 minus line 18)									19

Disposition of tools

	First tool	Second tool	Third tool	Fourth tool	
Proceeds of disposition					1
Adjusted cost of the eligible tool					
A - Original cost of the tool					2
B - Tradesperson & apprentice mechanic deduction in year of purchase					3
C - Total cost of tools in the year the tool was purchased					4
Adjusted cost of the eligible tool (A - (A x [B/C]))					5
Amount to include in income following disposition of the tool					6
Total amounts to include in income for disposition of tools at line 130					7

Expenses of Employed artists

Musical instrument expenses	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total
	GST at 5%	HST						
Maintenance costs								1
Rental fees								2
Insurance costs								3
Capital cost allowance								4
Total expenses								5

Employment income as a musician for the year (T4 box 14 or foreign)		6
Other employment expenses deducted as a salaried musician	-	7
Line 6 minus line 7	=	8

Deduction for musical instrument expenses (lesser of line 5 and line 8) 9

1 Class no.	2 UCC, beginning	3 GST/HST rebate	4 Additions	5 Proceeds of dispositions	6 UCC before CCA	7 1/2 year and UCC adj.	8 Base for CCA	9 Rate	10 CCA	11 UCC, ending	12 GST/HST rebate?
8											

Class no.	13 Additions before November 21, 2018 (Non AIIP)	14 Additions after November 20, 2018 (AIIP)	15 Disposition allocated (Non AIIP)	16 Disposition allocated (AIIP)	17 Net non-AIIP addition	18 AIIP addition	19 1/2 year adjustments	20 UCC adjustment	21 1/2 year and UCC adj.
8									

Notes : Col. 7: A positive amount represents a 1/2 year adjustment (from col. 19) and a negative amount represents a UCC gross up (from col. 20) under the Income Tax Regulations 1100(2).

Col. 8: If the amount in column 7 is positive (1/2 year adjustment), subtract the amount of column 7 to arrive at the amount in column 8. If the amount in column 7 is negative (UCC adjustment under ITR 1100(2)), add the amount of column 7 to arrive at the amount in column 8.

Col. 14: Of the amount in col. 4, enter the additions that were purchased after November 20, 2018 (Eligible for accelerated CCA).

Col. 21: See note 7.

Artists' employment expenses	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total
	GST at 5%	HST						
Description								
Total								1

Undeducted artists' employment expenses from prior years		+	2
Subtotal - expenses available for deduction		=	3

Employment income as an artist for the year (T4 box 14 or foreign)		4
Lesser of 20% of line 4 and \$1,000		5
Minus:		
Musical instrument expenses, above		6
Interest and Capital cost allowance on motor vehicle included in expenses as a salaried artist		7
Limit for deduction of artists' employment expenses	=	8

Deduction for artists' employment expenses (lesser of line 3 and line 8) 9

Amount available for deduction next year (line 3 minus line 9) 10

Expenses of Forestry workers

	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total	
	GST at 5%	HST							
Cost of fuel									1
Cost of repairs (parts and labour)									2
Insurance premiums									3
Interest on a loan used to purchase a chain saw or brush cutter									4
Rental expenses of a chain saw or brush cutter									5
Subtotal (line 1 to line 5)									6
Cost of a chain saw or brush cutter acquired in the year									7
Trade-in of a used saw or cutter on purchase above									8
Net cost of the new chain saw or brush cutter									9
Snowmobile or all-terrain-vehicle (ATV) expenses									
Cost of fuel									10
Cost of repairs (parts and labour)									11
Insurance premiums									12
Sub-total (line 10 to line 12)									13
Total expenses (line 6 plus line 9 plus line 13)									14
Less: Employer reimbursements									
For chain-saw or bush cutter expenses									15
For snowmobile or ATV expenses									16
Deduction for forestry worker expenses									17

Preview
for review only