

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 or Quebec (GST + QST)				
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

Claim: 1. Salaried employee _____

Amount of expenses claimed _____

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 or Quebec (GST + QST)						
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 2023	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total
	GST at 5%	HST or Quebec (GST + QST)						
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	-	1,368.00
Net tool amount	=	8
Tradesperson deduction for tools, lesser of \$1,000 and line 8		9

Apprentice mechanic tools expenses

Eligible tools bought in 2023	Eligible for GST/HST rebate; per tax paid						Not eligible for GST/HST rebate	Total
	GST at 5%	HST or Quebec (GST + QST)						
List each tool or set of tools								
Description								
Total								1

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 + 1,000.00 10
 Total base amount, line 9 plus line 10 1,000.00 11
 Greater of line 8 or line 11 1,000.00 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 2022 + _____ 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 or Quebec (GST + QST)				
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	2	3	4	5	6	7	8	9	10	11	12
Class no.	UCC, beginning	GST/HST rebate	Additions	Proceeds of dispositions	UCC before CCA	1/2 year and UCC adj.	Base for CCA	Rate	CCA	UCC, ending	GST/HST rebate?
8											

Class no.	13	14	15	16	17	18	19	20	21
	Additions before November 21, 2018 (Non AIPP)	Additions after November 20, 2018 (AIPP)	Disposition allocated (Non AIPP)	Disposition allocated (AIPP)	Net non-AIPP addition	Net AIPP addition	1/2 year adjustments	UCC adjustment	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 or Quebec (GST + QST)						
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 or Quebec (GST + QST)						
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

Labour mobility deduction for an eligible tradesperson

Eligible for GST/HST rebate; per tax paid				Not eligible	Total
GST at 5%	HST or Quebec (GST + QST)				

Work site: _____

Eligible expenses

Relocation expenses carried forward										
Travel expenses to the site										
Meal expenses during trip to the site										
Lodging expenses at the site										
Total eligible expenses										
Employment income earned at this location in the year _____										
Expenses available										
Unused amount to carry forward to 2024										
Relocation expenses claimed for 2023										
Total claimed for all work sites in 2023 (max \$4,000)										

Employment income limit

Preview
 for review only