

Employment expenses

This form is under review. Calculations will be updated in a future release.

Employees earning a salary

	Taxable		Non Eligible	Total	
	GST	HST			
Allowable motor vehicle expenses					
Food and beverages					
Non-deductible (50%)					
Lodging					
Parking					
Supplies (postage, stationery, other office supplies)					
Subtotal					1
CCA and interest on a motor vehicle					
Subtotal					2

Employees earning commission income

	Taxable		Non Eligible	Total	
	GST	HST			
Accounting and legal fees					
Advertising and promotion					
Entertainment					
Non-deductible (50%)					
Amount from line 1					
Subtotal					3
Commission income					4
Lesser of line 3 or line 4					5
CCA and interest on a motor vehicle					6
Total (line 5 plus line 6)					7

Work-Space-in-the-Home Expenses

	Taxable		Non Eligible	Total	
	GST	HST			
Area of home used for workspace					
Total area of home					
Electricity and water					
Maintenance					
Insurance (commission employees only)					
Property taxes (commission employees only)					
Other expenses					
Subtotal					
Subtract personal-use portion					
			Subtotal		
Add amount carried forward from previous year					
			Subtotal		8
Employment income					
Subtract amount from the other employment expenses claimed					
Subtotal					9
Lesser of line 8 or line 9					10
Work-space-in-the-home expenses available to use in future years					