



## Statement of Employment Expenses

For information on how to complete this form and the Capital cost allowance (depreciation) schedule for employees, see Guide T4044, Employment Expenses. Include a copy of this form with your return.

### Expenses

Accounting and legal fees	8862			1	
Advertising and promotion	8520	+		2	
Allowable motor vehicle expenses (from line 30 below)	9281	+		3	
Food, beverages, and entertainment expenses		× 50% =	8523	+	4
Lodging	9200	+		5	
Parking	8910	+		6	
Office supplies (postage, stationery, ink cartridge, etc.)	8810	+		7	
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.)					
Specify:	9270	+		8	
Tradesperson's tools expenses	(maximum \$500)	1770	+	9	
Apprentice mechanic tools expenses	9131	+		10	
Musical instrument expenses	1776	+		11	
Capital cost allowance for musical instruments (see Part A of this form)	1777	+		12	
Artists' employment expenses	9973	+		13	
Add lines 1 to 13.	Subtotal	=		14	
Work-space-in-the-home expenses					
Enter <b>whichever is less</b> : the amount from line 39 or line 42.	9945	+		15	
Line 14 plus line 15					
Enter this amount on line 22900 of your return.	Total expenses	9368	=	16	

### Calculation of allowable motor vehicle expenses

Enter the year, make, and model of motor vehicle used to earn employment income.				
Enter the number of kilometres you drove in the tax year to earn employment income.				17
Enter the total number of kilometres you drove in the tax year.				18
Enter the motor vehicle expenses you paid for:				
Fuel (such as gasoline, propane, and oil) and electricity				19
Maintenance and repairs	+			20
Insurance	+			21
Licence and registration	+			22
Capital cost allowance (see Parts A and B of this form)	+			23
Interest expense	+			24
Leasing costs	+			25
Other expenses. Specify:	+			26
Add lines 19 to 26.	Subtotal	=		27
Employment-use portion				
( $\frac{\text{amount from line 17}}{\text{amount from line 18}}$ ) × amount from line 27 =				28
Enter the total of all rebates, motor vehicle allowances, and reimbursements for motor vehicle expenses you received that are not included in income. Do not include any repayments you used to calculate your leasing costs on line 25.				29
Line 28 minus line 29				
Enter this amount on line 3 above.	Allowable motor vehicle expenses	=		30

**Calculation of work-space-in-the-home expenses**

Electricity, heat, water, home Internet access fees			<b>31</b>	
Maintenance (cleaning supplies, light bulbs, etc.)	+		<b>32</b>	
Home insurance (commission employees only)	+		<b>33</b>	
Property taxes (commission employees only)	+		<b>34</b>	
Other expenses (rent, etc.) Specify:	+		<b>35</b>	
Add lines 31 to 35. Subtotal	=		<b>36</b>	
<b>Total employment-use amount</b> (see note and example below)			<b>37</b>	
Amount carried forward from previous year	+		<b>38</b>	
Line 37 plus line 38 Subtotal	=		<b>▶</b>	<b>39</b>
Enter your employment income.			<b>40</b>	
Enter any amounts from line 14 of this form and lines 20700 and 21200 of your return that relate to this income.	-		<b>41</b>	
Line 40 minus line 41 (if negative, enter "0") Subtotal	=		<b>▶</b>	<b>42</b>
Line 39 minus line 42 (if negative, enter "0")			<b>Work-space-in-the-home expenses available to use in future years</b>	<b>43</b>

**Note**

You must calculate your employment-use amount instead of your personal-use amount.

**Example of how to calculate your employment-use amount (line 37)**

Sam is a salaried employee who worked from home and used her dining room table. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid \$2,400 for electricity, heat, water, and Internet and \$12,000 for rent. She will enter \$2,400 on line 31, \$12,000 on line 35, and the subtotal of \$14,400 on line 36.

To determine her employment-use amount, Sam must first determine her employment-use percentage.

This is how she will calculate the percentage:  $(40 \text{ hours} \div 168 \text{ hours}) \times 12\% = 2.9\%$ .

Her employment-use amount is the subtotal amount of \$14,400 from line 36  $(\$2,400 + \$12,000) \times 2.9\% = \$417.60$ .

Sam will enter \$417.60 on line 37.

Continued on the next page.

## Capital cost allowance (depreciation) schedule for employees

### Part A – Classes 8, 10, 54, and 55

1	2	3	4	5	6	7	8	9	10	11	12	13
Class Number (1)	Undepreciated capital cost (UCC) at the start of the year (2)	Cost of additions in the year	Cost of additions from column 3 that are accelerated investment incentive property (AIIIP) or zero-emission vehicle (ZEV) (3) in service before 2024	Proceeds of dispositions in the year	UCC after additions and dispositions (column 2 plus column 3 minus column 5)	Proceeds of dispositions available to reduce additions of AIIIP and ZEV (column 5 minus column 3 plus column 4) (if negative, enter "0")	UCC adjustment for current-year additions of AIIIP and ZEV (column 4 minus column 7) multiplied by relevant factor (if negative, enter "0") (4)	Adjustment for current-year additions subject to half-year rule (column 3 minus column 4 minus column 5) divided by 2 (if negative, enter "0")	Base amount for CCA (column 6 plus column 8 minus column 9)	CCA rate %	CCA for the year (column 10 multiplied by column 11 or lower amount)	UCC at the end of the year (column 6 minus column 12)
8										20%		
10										30%		
54										30%		
55										40%		

(1) Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see Part B). In this chart, ZEV represents zero-emission vehicles and zero-emission passenger vehicles. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and became available for use before 2028. A used ZEV acquired after March 1, 2020, that became available for use before 2028 is included in Class 54 or 55. An accelerated investment incentive property (AIIIP) is certain property (other than ZEV) that you acquired after November 20, 2018, and became available for use before 2028. See Regulation 1104(4) for the definition of accelerated investment incentive property that may apply to certain additions. For more information, see Guide T4044.

(2) This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.

(3) Columns 4, 7, and 8 apply only to AIIIPs and ZEVs that become available for use in the year.

(4) The relevant factor for properties available for use before 2024 are  $2^{1/3}$  (class 54) and  $1^{1/2}$  (class 55) for ZEVs, and 0.5 for the remaining AIIIPs.

Continued on the next page.

Capital cost allowance (depreciation) schedule for employees (continued)

For information on this schedule and details about Class 10.1 limits, see Guide T4044, Employment Expenses.

For information about accelerated investment incentive, go to [canada.ca/taxes-accelerated-investment-income](https://canada.ca/taxes-accelerated-investment-income).

Part B – Class 10.1

List each passenger vehicle on a separate line.

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class number	2 Undepreciated capital cost (UCC) at start of the year (5)	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA (6)	6 CCA rate %	7 CCA for the year (column 5 multiplied by column 6 or lower amount)	8 UCC at the end of the year (column 2 minus column 7, or column 3 minus column 7) (7)
		10.1					30%		
		10.1					30%		
		10.1					30%		
Total									

(5) This amount must be reduced by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.

(6) a. Enter the amount from column 2 in column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.

b. Enter 1/2 of the amount from column 3 in column 5 if the vehicle is **not** an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year.

Enter 3/2 the amount from column 3 in column 5 if the vehicle is an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year.

c. Enter 1/2 of the amount from column 2 in column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.

d. If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5 for that vehicle.

(7) Enter "0" in column 8 for the year you sold or traded a Class 10.1 vehicle since the recapture and terminal loss rules do not apply.

See the privacy notice on your return.