Statement of Employment Expenses

Use this form to calculate your total employment expenses on line 22900 of your income tax and benefit return or income tax and benefit return for non-residents and deemed residents of Canada.

For more information on how to complete this form, including the capital cost allowance (depreciation) schedule for employees, see Guide T4044, Employment Expenses. **Attach** a copy of this form to your paper return.

Expenses

Accounting and legal fees		8862			1
Advertising and promotion		8520	+		2
Allowable motor vehicle expenses (see chart for line 3 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 $1,000)**	1770	+		9
Apprentice mechanic tools expenses		9131	+		10
Labour mobility deduction (see chart for line 11 on page 2)	**(maximum $4,000)**	1771	+		11
Musical instrument expenses		1776	+		12
Capital cost allowance for musical instruments (see Part A on page 4)		1777	+		13
Artists' employment expenses		9973	+		14
Add lines 1 to 14.			=		15
Work-space-in-the-home expenses (see chart for line 16 on page 3)		9945	+		16
Line 15 plus line 16 Enter this amount on **line 22900** of your return.	**Total expenses**	9368	=		17

Line 3 – Calculation of allowable motor vehicle expenses

Enter the year, make, and model of the motor vehicle used to earn employment income.

Enter the number of kilometres you drove in the tax year to earn employment income.				18
Enter the total number of kilometres you drove in the tax year.			÷	19
Line 18 divided by line 19			=	20
Enter the motor vehicle expenses you paid for:				
Fuel (such as gasoline, propane, and oil) and electricity		21		
Maintenance and repairs	+	22		
Insurance	+	23		
Licence and registration	+	24		
Capital cost allowance (see Part A and Part B on pages 4 and 5)	+	25		
Interest expense	+	26		
Leasing costs	+	27		
Other expenses (specify):	+	28		
Add lines 21 to 28.	=	▶		29
Line 20 multiplied by line 29	**Employment-use portion**		=	30

Line 3 – Calculation of allowable motor vehicle expenses (continued)

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 27 of the previous page). – 31

Line 30 minus line 31
Enter this amount on line 3 of page 1. **Allowable motor vehicle expenses** = 32

Line 11 – Calculation of labour mobility deduction for an eligible tradesperson

The labour mobility deduction provides eligible tradespeople and apprentices working in the construction industry a deduction for certain temporary relocation expenses. Before completing this section, see "Labour mobility deduction" in Guide T4044 to help you determine if you are eligible to claim this deduction.

Complete lines 33 to 40 below for **each** eligible temporary relocation. Include expenses incurred in the year or in the first 31 days of the following year.

Eligible temporary relocation expenses (1)

Eligible temporary relocation expenses carried forward from the previous year from the same eligible temporary relocation — 33

Transportation expenses (one round trip per eligible temporary relocation by the taxpayer between the ordinary residence and the temporary lodging) + 34

Meal expenses incurred by the taxpayer for meals consumed during the round trip between the ordinary residence and the temporary lodging + 35

Temporary lodging expenses (2) + 36

Add lines 33 to 36. **Total eligible temporary relocation expenses** = ▶ 37

Employment income earned as an eligible tradesperson in the year at the **temporary work location** × 50% = 38

Temporary relocation expenses available for deduction in the year:
Enter **whichever is less**:
Amount from line 37, line 38 or the amount you are claiming for this eligible temporary relocation. (**maximum $4,000**) ▶ – 39

Line 37 minus line 39 **Unused temporary relocation expenses carried forward to the following year** (3) = 40

Enter the amount from line 39. If you have multiple eligible temporary relocations in the year, add the amount from line 39 for each eligible temporary relocation. Enter this amount on line 11 of page 1. **Total labour mobility deduction for the year** (**maximum $4,000**) 41

(1) An eligible temporary relocation expense does **not** include:

- an expense that you have already deducted from income for any tax year (such as the moving expenses deduction)
- a labour mobility deduction that could have been deducted in a previous year
- an expense for which you are or were entitled to receive a reimbursement, allowance, or any other form of assistance

The total eligible temporary relocation expenses that you can claim, including expenses carried forward from the prior year, is limited to 50% of the employment income from that relocation in the current year. The employment income must be from employment as an eligible tradesperson.

(2) Temporary lodging is an eligible temporary relocation expense if, throughout the period of the taxpayer's temporary relocation, the taxpayer maintains their ordinary residence as their principal place of residence and the ordinary residence remains available for the taxpayer's occupancy and is not rented to any other person.

(3) You can carry forward your unused temporary relocation expenses from line 40 and deduct them from employment income earned at the same temporary work location in the following year. For more information, see Guide T4044.

Clear Data

Protected B when completed

Line 16 – Calculation of work-space-in-the-home expenses

Electricity, heat, water, home Internet access fees			42		
Maintenance (cleaning supplies, light bulbs, etc.)	+		43		
Home insurance (commission employees only)	+		44		
Property taxes (commission employees only)	+		45		
Other expenses (rent, etc.) (specify):	+		46		
Add lines 42 to 46.	=		47		
Total employment-use amount (see example below) (4)			48		
Amount carried forward from the previous year	+		49		
Line 48 plus line 49	=		►		50
Enter your employment income.			51		
Enter any amounts from line 15 of page 1 and lines 20700 and 21200 of your return that relate to your employment income.	–		52		
Line 51 minus line 52 (if negative, enter "0")	=		►	–	53
Enter **whichever is less**: Amount from line 50 or line 53. Enter this amount on line 16 of page 1.		**Work-space-in-the-home expenses**	54		
Line 50 minus line 53 (if negative, enter "0")		**Work-space-in-the-home expenses available to use in future years**		=	55

(4) You must calculate your employment-use amount.

Example of how to calculate your employment-use amount (line 48)

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

You paid $2,400 for electricity, heat, water and Internet, and $12,000 for rent. You enter $2,400 on line 42, $12,000 on line 46, and $14,400 on line 47.

To determine your **employment-use amount**, you must first calculate your employment-use percentage as follows:

(40 hours ÷ 168 hours) × 12% = 2.9%

Your employment-use amount is $14,400 from line 47:

($2,400 + $12,000) × 2.9% = $417.60

Enter $417.60 on line 48.

Clear Data

Protected B when completed

Capital cost allowance (depreciation) schedule for employees

Refer to the next page for more information and see the notes for charts, where applicable, to complete Parts A and B.

Part A – Classes 8, 10, 54, and 55

1 Class number (5)	2 UCC at the start of the year (6)	3 Cost of additions in the year	4 Cost of additions from column 3 that are AIIP or ZEV acquired before 2025 (7)	5 Cost of additions from column 3 that are RIIP or ZEV acquired after 2024 (7)	6 Proceeds of dispositions in the year	7 UCC after additions and dispositions (column 2 **plus** column 3 **minus** column 6)	8 Proceeds of dispositions available to reduce additions of AIIP, RIIP, and ZEV (column 6 **minus** column 3 **plus** column 4 **plus** column 5) (if negative, enter "0")
8							
10							
54							
55							

9 UCC adjustment for current-year additions of AIIP and ZEV acquired before 2025 (column 4 **minus** column 8 **multiplied by** relevant factor) (if negative, enter "0") (8)	10 Proceeds of dispositions available to reduce additions of RIIP and ZEV acquired after 2024 (column 8 **minus** column 4 (if negative, enter "0")	11 UCC adjustment for current-year additions of RIIP, and ZEV acquired after 2024 (column 5 **minus** column 10 **multiplied by** relevant factor) (if negative, enter "0") (9)	12 Adjustment for current-year additions subject to half-year rule (column 3 **minus** column 4 **minus** column 5 **minus** column 6, then **divided by** 2) (if negative, enter "0")	13 Base amount for CCA (column 7 **plus** column 9 **plus** column 11 **minus** column 12)	14 CCA rate (%)	15 CCA for the year (column 13 **multiplied by** column 14 or lower amount)	16 UCC at the end of the year (column 7 **minus** column 15)
					20%		
					30%		
					30%		
					40%		

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 UCC at the start of the year (10)	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA (11)	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 or column 3 **minus** column 7) (12)
		10.1					**30%**		
		10.1					**30%**		
		10.1					**30%**		
							Total		

See the privacy notice on your return.

Additional information and instructions

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

For more information about accelerated investment incentive, go to **canada.ca/taxes-accelerated-investment-income**.

List of acronyms

The charts in parts A and B use the acronyms listed below. Refer to this list as needed.

AIIP: Accelerated investment incentive property
CCA: Capital cost allowance
RIIP: Reaccelerated investment incentive property
UCC: Undepreciated capital cost
ZEV: Zero-emission vehicle (including zero-emission passenger vehicle)

Notes for Part A

(5) 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 and related notes). 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 (or, under proposed changes, before 2034). A used ZEV acquired after March 1, 2020, that became available for use before 2028 (or, under proposed changes, before 2034) is included in Class 54 or 55. An AIIP is certain property (other than a ZEV) that you acquired after November 20, 2018, (and, under proposed changes, before 2025) and became available for use before 2028. See Regulation 1104(4) for the definition of AIIP that may apply to certain additions. Under proposed changes, a RIIP is certain property (other than a ZEV) that you acquired after 2024, and that became available for use before 2034.
For more information, see Guide T4044.

(6) This amount must be reduced by 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.

(7) Columns 4, 5, 8, 9, 10, and 11 apply only to AIIPs and ZEVs that become available for use in the year. Under proposed changes, these columns may also apply to RIIP (see Guide T4044 for the proposed definition). An AIIP is certain property (other than a ZEV) that you acquired after November 20, 2018, (and, under proposed changes, before 2025) and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028 (or, under proposed changes, before 2034). Under proposed changes, a RIIP is certain property (other than a ZEV) that you acquired after 2024, and that became available for use before 2034.

(8) For ZEVs and AIIPs (under proposed changes, acquired before 2025) that became available for use in 2025, the relevant factors are 1 1/2 (Class 54) and 7/8 (Class 55) and 0 for the remaining AIIPs.

(9) Under proposed changes, for ZEVs and RIIPs acquired after 2024 that became available for use in 2025, the relevant factors are 2 1/3 (Class 54), 1 1/2 (Class 55), and 1/2 (Class 8 and 10).

Notes for Part B

(10) Reduce this amount by any GST/HST rebate received in the year that relates to CCA on the vehicle.

(11) If you owned the vehicle in the previous year and still owned it at the end of the current year, enter the amount from column 2 in column 5.

If the vehicle is **not** an AIIP (or, under proposed changes, a RIIP) that became available for use in the current year and you still owned it at the end of the current year, enter 1/2 of the amount from column 3 in column 5.

If the vehicle is an AIIP that became available for use in the current year and you still owned it at the end of the current year, enter 100% of the amount from column 3 in column 5.

Under proposed changes, if the vehicle is a RIIP that became available for use in the current year, and you still owned it at the end of the current year, enter 3/2 of the amount from column 3 in column 5.

If you sold the vehicle in the current year and owned the vehicle at the end of the previous year, enter 1/2 of the amount from column 2 in column 5.

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

(12) Recapture and terminal loss rules do **not** apply. Enter "0" in column 8 for the year that you sold or traded a Class 10.1 vehicle.