



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 information on how to complete this form, including 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 (see chart for line 3 on page 2)	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	
Labour mobility deduction (see chart for line 11 on page 2)	(maximum \$4000)	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.	Subtotal	=		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 Parts A and B on pages 4 and 5)	+		25
Interest expense	+		26
Leasing costs	+		27
Other expenses (specify):	+		28
Add lines 21 to 28.	Subtotal	=	▶ 29
Line 29 multiplied by line 20	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.

Line 30 minus line 31

Enter this amount on line 3 on page 1.

Allowable motor vehicle expenses

–		31
=		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 with a deduction for certain temporary relocation expenses.

Before completing this section, read the “Labour mobility deduction” section in Guide T4044, Employment Expenses to help you determine if you are eligible to claim this deduction.

Complete lines 33 to 40 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

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

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

Temporary lodging expenses (2)

Total eligible temporary relocation expenses

Add lines 33 to 36.

Employment income earned as an eligible tradesperson in the year at the **temporary work location**

× 50% =

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 (to a maximum of \$4,000).

Unused temporary relocation expenses carried-forward to the following year (3)

Line 37 **minus** line 39

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. You can claim a maximum of \$4000 for the year. Enter this amount on line 11 of page 1.

Total labour mobility deduction for the year

		33
+		34
+		35
+		36
=	▶	37
		38
	▶	39
		40
		41

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

- an expense you have already deducted from income for any taxation 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

When calculating your deduction for 2022, the eligible temporary relocation expenses you can claim from 2021 are limited to 50% of the employment income from that relocation earned in 2022

(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, Employment Expenses.

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 (5)	Undepreciated capital cost (UCC) at the start of the year (6)	Cost of additions in the year	Cost of additions from column 3 that are accelerated investment incentive property (AIIIP) or zero-emission vehicle (ZEV) in service before 2024 (7)	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") (8)	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%		

(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). 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.

(6) 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.

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

(8) 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.

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.

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 (9)	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA (10)	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) (11)
		10.1					30%		
		10.1					30%		
		10.1					30%		
Total									

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

(10) 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, you bought the vehicle in the current year and still owned it at the end of the current year.

Enter 3/2 of 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 owned the vehicle at the end of the previous year.

d. Enter "0" in column 5, if you bought and sold a Class 10.1 vehicle in the current year.

(11) Enter "0" in column 8 for the year that 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.