



# STATEMENT OF EMPLOYMENT EXPENSES

- The income tax guide called *Employment Expenses* has information to help you complete this statement and the schedule on the back. The chapters we refer to below are from the guide.

## EXPENSES

Accounting and legal		
Advertising and promotion		
Allowable motor vehicle expenses (from line 16 below)		1
Food, beverages and entertainment expenses (see Chapter 2, 3 or 5, as applicable), where		
• expenses incurred before February 22, 1994	(A)	
• expenses incurred after February 21, 1994, and food, beverages or entertainment are consumed or enjoyed before March 1994	(B)	
Subtotal (A plus B)	x 80% =	
• expenses incurred after February 21, 1994, and food, beverages or entertainment are consumed or enjoyed after February 1994	x 50% =	
Lodging		
Parking		
Supplies (for example, postage, stationery, other supplies)		
Other expenses (please specify)		
Musical instrument costs (see "Part 2" in Chapter 6)		
Capital cost allowance for musical instruments (see "Part A" on the back of this form)		
Artists' employment expenses (see "Part 1" in Chapter 6)		
Subtotal		2
Work space in the home expenses – Enter the lower amount of line 24 or 25 below		
<b>TOTAL EXPENSES</b> (enter this amount on line 229 of your income tax return)		

## CALCULATION OF ALLOWABLE MOTOR VEHICLE EXPENSES

Enter the kilometres you drove in the taxation year to earn employment income		3
Enter the total kilometres you drove in the taxation year		4
Enter the motor vehicle expenses you paid for :		
Fuel and oil	5	
Maintenance and repairs	6	
Insurance	7	
Licence and registration	8	
Capital cost allowance (see schedule on the back)	9	
Interest (see "Interest expense" in Chapter 7)	10	
Leasing (see "Leasing costs" in Chapter 7)	11	
Other expenses (please specify)	12	
Add lines 5 to 12	13	
Employment-use portion $\left( \frac{\text{line 3}}{\text{line 4}} \right) \times \text{line 13}$		14
Enter the total of all rebates, allowances and repayments you received that are not included in income. Do not include any repayments you used to calculate your leasing costs at line 11.		15
<b>Allowable motor vehicle expenses (line 14 minus line 15)</b>		16
Enter the amount from line 16 on line 1 in the "Expenses" area above		

## CALCULATION OF WORK SPACE IN THE HOME EXPENSES

Electricity, heat, and water		17
Maintenance		18
Insurance (commission employees only)		19
Property taxes (commission employees only)		20
Other (please specify):		21
Add lines 17 to 21	Subtotal	22
Subtract: Personal-use portion		23
	Subtotal	
Add: Amount carried forward from previous year		
	Subtotal	24
Subtract: Employment income minus amount from line 2 above (if negative, enter zero)		25
Work space in the home expenses available for use in future years (if negative, enter zero)		

## CAPITAL COST ALLOWANCE SCHEDULE (DEPRECIATION) FOR EMPLOYEES

- The income tax guide called *Employment Expenses* has information to help you complete this schedule.

### PART A – CLASS 8 AND 10

1 Class no.*	2 Undepreciated capital cost at the beginning of the year	3 Cost of acquisitions during the year	4 Proceeds of disposition during the year	5 Undepreciated capital cost after acquisitions and dispositions (Col. 2 + 3 – 4)	6 Adjustments for current-year acquisitions (1/2 X (Col. 3 – 4). If negative, write nil)	7 Base amount for capital cost allowance claim (Col. 5 – 6)	8 Rate %	9 Capital cost allowance for the year (Col. 7 X 8, or a lesser amount)	10 Undepreciated capital cost at the end of the year (Col. 5 – 9)
8							20%		
10							30%		

\* Class 8 includes musical instruments.

Class 10 includes all vehicles that meet the definition of a motor vehicle, except a passenger vehicle that goes in Class 10.1 (see "Part B" below).

### PART B – CLASS 10.1

See Chapter 8 of the *Employment Expenses* guide for details about the limits for Class 10.1.

List each vehicle on a separate line.

Date acquired	Cost of vehicle	1 Class no.	2 Undepreciated capital cost at the beginning of the year	3 Cost of acquisitions during the year	4 Proceeds of disposition during the year	5 Base amount for capital cost allowance claim**	6 Rate %	7 Capital cost allowance for the year (Col. 5 X 6, or a lesser amount)	8 Undepreciated capital cost at end of the year (Col. 2 – 7, or Col. 3 – 7)***
		10.1					30%		
		10.1					30%		
		10.1					30%		
<b>TOTAL</b>									

- \*\* 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 the amount from Column 3 in Column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.
- c. Enter 1/2 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 vehicle in the current year, enter "nil" in Column 5.

\*\*\* Enter "nil" 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.