

Information for Transport Employees

Employment conditions

You can deduct the cost of meals and lodging if you meet all the following conditions:

- You work for an airline, railway, bus, or trucking company, or any other employer whose principal business is the transport of goods, passengers, or both.
- You travel in vehicles your employer uses to transport goods or passengers.
- You regularly have to travel away from the municipality and the metropolitan area (if there is one) where your home terminal is located.
- You incur meal and lodging expenses while travelling away from the municipality and the metropolitan area (if there is one) where your home terminal is located.

If your employer has repaid or will repay you for your meal and lodging expenses, subtract from your claim the amount of the repayment.

If your employer's principal business is **not** transporting goods, passengers, or both, you may still be able to claim expenses. For more details, get Information Circular 73-21, *Away-from-Home Expenses*.

You can also deduct the cost of meals and lodging when you meet **one** of the following conditions:

- You work for a railway company as a telegrapher or station agent in a relief capacity, or you carry out maintenance and repair work for the railway company while working away from home.
- You are a railway employee who works away from the municipality and the metropolitan area (if there is one) where your home terminal is located. You also work at such a distant location that it is unreasonable for you to return daily to your home, where you support a spouse or common-law partner, or dependant related to you.

If your employer has repaid or will repay you for your meal and lodging expenses, subtract from your claim the amount of the repayment.

Deductible expenses

Deductible expenses include any goods and services tax (GST) and provincial sales tax, or harmonized sales tax (HST) you paid on these expenses. You may be able to receive a rebate of the GST/HST you paid. We discuss this rebate in Chapter 8 of the *Employment Expenses* guide.

Meals

To calculate your meal expenses, use **one** of these methods:

The detailed method – The detailed method means that you have to keep a record book itemizing each expense. You also have to keep receipts to support the amount you deduct.

The simplified method – The simplified method is based on a daily meal rate of **\$11** for each meal. You do not have to keep receipts for your meals, but you have to keep a detailed list of the trips you take.

The batching method – When you are part of a work crew, such as on a train, your employer may provide you with cooking facilities. If you buy groceries and cook meals either by yourself or together, each person can claim up to **\$22** for each day. As long as you do not claim more than this amount, you do not have to keep receipts.

Under either the detailed or simplified method, you can claim one meal after every four hours from the check-out time, to a maximum of three meals per day. For the purposes of calculating the maximum number of meals allowed, a day is considered to be a 24-hour period that begins at the check-out time.

Workers on scheduled runs of 10 hours or less during their normal working hours (e.g., 7:30 a.m. to 5:30 p.m.) are generally expected to eat their breakfast and dinner at home. Therefore, lunch is the only meal claim allowed per day in these circumstances.

The most you can deduct for meal expenses is **50%** of your claim. For example, if you use the simplified method, which is based on a daily meal rate of \$11 per meal, the most you can deduct is \$5.50 (\$11 x 50%) for each meal.

Lodging

You can deduct your lodging expenses. Keep receipts to support the amount you deduct.

How to claim your expenses

Complete this form, and claim your meal and lodging expenses on line 229 of your return. Your employer has to sign the form. You do not have to send this form with your return. However, keep it in case we ask to see it later.

If you want more information about meal and lodging expenses, get Information Circular 73-21, *Away-from-Home Expenses*, or contact us. For our addresses and telephone numbers, see the listings in the government section of your telephone book.