

# Employment Expenses of Salaried Employees and Employees Who Earn Commissions

This form must be completed by any salaried employee or employee earning commissions who wishes to claim a deduction for employment expenses, and must be enclosed with the income tax return, along with form TP-64.3-V, *General Employment Conditions*, duly completed by the employer.

Forestry workers, transport employees, salaried musicians and salaried tradespeople probably do not need to complete this form.

For information about employment expenses or the forms to be completed, see guide IN-118-V, *Employment Expenses*.

### Limit for an employee who earns commissions

As an employee who earns commissions, the deduction you may claim for certain expenses **is limited** to the amount of commissions or similar amounts that you received in the year for your employment. Therefore, it may be more advantageous for you to deduct your employment expenses as a salaried employee. See guide IN-118-V.

## 1 Identification of the employee

Last name	First name	Social insurance number																					
<table border="0" style="width: 100%; text-align: center;"> <tr> <td>Period of employment in the year concerned</td> <td>from</td> <td> <table border="0" style="display: inline-table; text-align: center;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> </tr> </table> </td> <td>to</td> <td> <table border="0" style="display: inline-table; text-align: center;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> </tr> </table> </td> </tr> </table>	Period of employment in the year concerned	from	<table border="0" style="display: inline-table; text-align: center;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> </tr> </table>	Y	Y	Y	Y	M	M	D	D	to	<table border="0" style="display: inline-table; text-align: center;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">Y</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">M</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> <td style="border: 1px solid black; width: 20px; height: 20px;">D</td> </tr> </table>	Y	Y	Y	Y	M	M	D	D		
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Y	Y	Y	Y	M	M	D	D																
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## 2 Employment expenses

Accounting fees (only employees who earn commissions)	+	1	
Advertising and promotion expenses (only employees who earn commissions)	+	2	
Entertainment expenses (only employees who earn commissions):			
• Expenses relating to cultural events	+	3	
• Other entertainment expenses, minus the amounts reimbursed by your employer <span style="float: right; border: 1px solid black; padding: 2px 10px;"> </span> × 50% ▶	+	4	
Motor vehicle expenses. Complete Part 3.	+	5	
Travel expenses:			
• Cost of meals and beverages, minus the amounts reimbursed by your employer <span style="float: right; border: 1px solid black; padding: 2px 10px;"> </span> × 50% ▶	+	6	
• Accommodation and transportation expenses	+	7	
Parking fees	+	8	
Cost of supplies: • Telecommunications expenses	+	9	
• Expenses relating to other supplies. Specify:	+	10	
Other expenses. Specify:	+	11	
Expenses related to the use of a musical instrument (form TP-78.4-V)	+	12	
Add lines 1 through 12.	=	13	
Expenses related to an office in your home. Complete Part 5.	+	14	
Add lines 13 and 14.			
Carry the result to line 207 of your income tax return.	<b>Employment expenses</b>	<b>=</b>	

## 3 Motor vehicle expenses

Make and model of your vehicle	Year of purchase		
25 <span style="border: 1px solid black; padding: 2px 10px;"> </span>	26 <span style="border: 1px solid black; padding: 2px 10px;"> </span>		
Kilometres travelled for your employment	Total kilometres travelled in the taxation year		
27 <span style="border: 1px solid black; padding: 2px 10px;"> </span>	28 <span style="border: 1px solid black; padding: 2px 10px;"> </span>		
	× 100 ▶		
	29		
	%		
Cost of fuel	30		
Maintenance and repair costs	+	31	
Insurance premiums	+	32	
Charges for vehicle registration and a driver's licence	+	33	
Capital cost allowance (CCA). Complete the work chart in Part 4.	+	34	
Interest paid on a loan contracted to purchase a vehicle. See guide IN-118-V.	+	35	
Cost of leasing a vehicle. See guide IN-118-V.	+	36	
Other expenses. Specify:	+	37	
Add lines 30 through 37.	=	38	
Percentage from line 29	×	39	
Multiply line 38 by the aforementioned percentage.	=	39	
Amounts received from your employer for these expenses, but not included in your income	-	40	
Subtract line 40 from line 39. Carry the result to line 5.	<b>Motor vehicle expenses</b>	<b>=</b>	



## 4 Capital cost allowance

You must use the capital cost of the vehicle as the base amount to calculate CCA. The amounts in columns 2, 3, 3.1 and 4 must therefore include the cost of acquisitions or the proceeds of dispositions, instead of only the specific portion of the cost or proceeds related to the use of the vehicle for employment purposes.

For instructions on how to complete the work chart below, see guide IN-155-V, *Business and Professional Income*.

### Work chart

1	2	3	3.1	4	5	5.1	5.2	6	7	8	9	10
Class number (see note 1)	Undepreciated capital cost (UCC) at the beginning of the year (see note 2)	Cost of acquisitions in the year (including taxes) (see note 3)	Cost of acquisitions in column 3 that are AIPP (see note 4)	Proceeds of dispositions in the year (see note 3)	UCC after acquisitions and dispositions: col. 2 + col. 3 – col. 4 (see note 3)	Proceeds of dispositions that can reduce AIPP acquisitions: col. 4 – col. 3 + col. 3.1. If the result is negative, enter 0 (see note 4).	UCC adjustment based on AIPP acquired in the year: <b>variable</b> × (col. 3.1 – col. 5.1). If the result is negative, enter 0 (see notes 4 and 5).	Reduction: 50% × (col. 3 – col. 3.1 – col. 4). If the result is negative, enter 0.	Base amount for CCA calculation: col. 5 + col. 5.2 – col. 6 (see note 3)	Rate (%)	CCA (allowable maximum: col. 7 × 30%)	UCC at the end of the year: col. 5 – col. 9 (see note 6)
10										30		
10.1										30		
10.1										30		
54										30		
Add the amounts in column 9 and carry the result to line 34. =												

### Acquisition date and cost of class 10.1 and class 54 property

Class number	Acquisition date	Cost (before taxes)
10.1		
10.1		
54		

- Class 10** includes all motor vehicles that are not class 10.1 automobiles, class 54 zero-emission vehicles, taxis, vehicles rented on a daily basis and heavy trucks. **Class 10.1** includes automobiles (other than class 54 zero-emission vehicles) purchased after 2022 for more than \$36,000. **Class 54** includes eligible zero-emission vehicles acquired and put to use after March 19, 2019. Eligible zero-emission vehicles acquired and put to use before that date fall under class 10 or 10.1. The maximum capital cost for eligible class 54 zero-emission vehicles acquired after 2022 is \$61,000. Be sure to enter the acquisition date and cost of all **class 10.1 and class 54** property in the table below the work chart.
- If, during the year, you received a GST or QST rebate relating to the CCA of a motor vehicle, you must subtract it from the UCC at the beginning of the year.
- If you acquired or disposed of a motor vehicle in the year, special rules apply. See guide IN-118-V.
- Use columns 3.1, 5.1 and 5.2 only for accelerated investment incentive property (AIPP) **acquired after November 20, 2018**, and available for use during the year. For more information, see guide IN-155-V.
- For classes 10 and 10.1, the **variable** is 0.5. For class 54, it is 7/3. Be sure to do the calculations only for AIPP property available for use by 2024.
- If you no longer had any vehicles at the end of the year, enter 0.

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## 5 Home office expenses

Utilities (heating, electricity and water)		50	
Cost of maintenance and minor repairs	+	51	
Insurance premiums (only employees who earn commissions)	+	52	
Property taxes and other taxes (only employees who earn commissions)	+	53	
Other expenses. Specify:	+	54	
Add lines 50 through 54.	=	55	
Portion of the amount on line 55 relating to the use of an office in your home for purposes other than employment	-	56	
Subtract line 56 from line 55.	=	57	
Amount carried forward from the previous year	+	58	
Add lines 57 and 58.	=	59	
Employment income (including commissions and similar amounts, where applicable)		64	
Amount from line 13		65	
Other deductions related to your employment (registered pension plan (RPP) and reimbursement of salary or wages)	+	66	
Add lines 65 and 66.	=	67	
Subtract line 67 from line 64. If the result is negative, enter 0.	=	68	
Enter the amount from line 59 or line 68, whichever is <b>less</b> . Carry this amount to line 14.			74
Subtract line 74 from line 59.			75
<b>Home office expenses carried forward to subsequent years</b>			

