Employment Expenses

Tax Year 2025

Name: _____

HOW MUCH CAN YOU CLAIM?

DETAILED METHOD (T2200 form required from your Employer)

IMPORTANT: All expenses provided should be **out-of-pocket** expenses. Any expenses reimbursed by your employer cannot be claimed. To justify the use of the detailed method and our labour involved in preparing this portion of your return, your deduction should exceed $1,000.

Eligible Expenses

You may claim the following home office expenses:
- rent paid for a house or apartment where you live
- electricity, water, heat, or the utilities portion of your condominium fees
- maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)
- home internet access fees
- office supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)
- cell phone plan **(the % that relates to business use)**
- long distance calls for employment purposes

Employees who earn commission income can also claim the following:
- property taxes
- home insurance

Non-eligible Expenses

You cannot claim any of the following:
- capital cost allowance
- mortgage interest
- principal mortgage payments
- capital expenses (replacing windows, flooring, furnace, etc.)
- office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.)
- monthly basic rate for a landline telephone
- cell phone connection or license fees
- purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- other electronics (television, smart speaker, voice assistant, etc.)
- furniture (desk, chair, etc.)

1. Calculating Home-Office percentage

A.	What is the total square footage of your home-office?		Which room in your home? *
B.	What is the total square footage of your entire home?		Do you share your home with someone else? *
C.	*Your home-office percentage is 1A*	*divided by 1B*	*= 1C*

*Additional prorating required if office is in a common area or shared with someone else. For example, if you work in a living room (30% of your home) for 40 hours a week (168 hours in a week), the percentage is 30 x (40/168) = 7.14%.

2. Calculating MONTHLY expenses - only complete box that applies to your employment status

SALARIED EMPLOYEE - MONTHLY Totals		COMMISSIONED EMPLOYEE - MONTHLY Totals	
Rent:		Rent:	
Internet Fees:		Internet Fees:	
Utilities (BC Hydro, Fortis, etc) :		Utilities (BC Hydro, Fortis, etc) :	
		Property Tax (annual / 12):	
		Home Insurance (annual/12):	
Add up the total for above and carry to 3A below		*Add up the total for above and carry to 3A below*	

*If rent (or any other expense) is shared with a spouse or roommate, please enter your portion only.

3. Final step to calculate expenses

A. Total monthly expense for salaried or commissioned employee: _____
B. Number of months you worked from home in 2025: _____
C. Monthly cell phone expense X number of months at home (use a reasonable business %): _____
D. One-time expenses for eligible office expenses (stationery items, pens, folders, sticky notes, postage, toner, etc): _____
E. Your annual expense amount is: (*3A* _____ X *3B* _____) + *3C* _____ + 3D _____ = 3E _____
F. Your Deduction is: **Home-Office %** (See *1C*) _____ X **Annual Expense $** (See *3E*) _____ = _____