Employment Expenses

What you can claim, what paper protects it, and what the CRA won't allow. Know the rules before you file.

Get the form — Signed T2200, or T1-M filled out → **Keep the proof** — Itemized receipts and logs → **Claim it** — Right method, right line → **Audit-ready** — Records kept 6 years

1 Work from home

Form T2200, Detailed Method

Utilities, internet and upkeep, when your employer signs a T2200.

YOUR EMPLOYER MUST SIGN
T2200
required for every claim

WHAT QUALIFIES

Utilities (heat, power, water)	T2200
Home internet (work share)	T2200
Minor workspace repairs	T2200
Insurance, property taxes	COMMISSION

Flat-rate method is gone. No desks, chairs or monitors.

2 Moving expenses

New job, business or school

Costs of moving closer to a new job, business or school.

MOVE AT LEAST
40 km
closer to work or school

WHAT QUALIFIES

Movers, trucks, packing	FORM T1-M
Gas, lodging, meals	IN TRANSIT
Temporary living	15 DAYS
Lease and selling costs	FORM T1-M

Only deductible against income earned at the new location.

3 Dues, tools & auto

Lines 21200 and 22900

Mandatory dues, tools you must supply, and your own vehicle costs.

TOOL DEDUCTION UP TO
$1,000
new tools above the threshold

WHAT QUALIFIES

Union & licensing dues	LINE 21200
Tradesperson tools	LINE 22900
Vehicle (business %)	T2200
Per-km allowance	TAX-FREE

Skip dues already in T4 Box 44. Commuting is not claimable.

JON'S 3 GOLDEN RULES

1 Forms before you file
Have your employer-signed T2200 (and T1-M for a move) ready.

2 Audit-proof for 6 years
Scan itemized receipts; card statements alone fall short.

3 Keep personal separate
Keep logs for mileage and square footage.

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General information based on 2026 federal rules as of November 2026. It is not personalized tax advice. Rates, limits and line numbers change, so confirm with the CRA or a tax professional before you file.