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## **Deductions for Commission Based Employees**

### **Am I eligible?**

To be eligible to deduct expenses paid in relation to earning commission income, you must meet **all** of the following:

- Your contract of employment states that you had to pay for your own expenses.
- You are normally required to work away from your employer's place of business.
- You were paid in whole or in part by commissions. These payments were based on the volume of sales and/or contracts negotiated.
- You did not receive a non-taxable allowance for any travelling expenses
- You have a copy of Form T2200 signed by your employer

### **What can I claim?**

Claimable expenses include but are not limited to:

- Accounting/legal fees
- Allowable motor vehicle expenses
- Food/beverages
- Supplies
- Parking
- Advertising and/or promotion
- Entertainment expenses
- Licenses
- Equipment (computers, cell phone, etc.)
- Office rent
- Training costs
- Travel fare
- Salaries for an assistant
- Home office work space expenses (See article Home Office Expenses – Commission or Self-Employed)
- ESPP (Excess employees profit-sharing plan)

The total amount of expenses you can deduct cannot be more than the commissions received during the year.

Required Forms: T2200, Declaration of Conditions of Employment  
T777, Statement of Employment Expenses