

## **Guidelines for Residents and T2200s**

**T2200 is only for expenses that are required as part of your employment contract that are not directly reimbursed. There are very few expenses that you would be required to incur that are not directly reimbursed by UBC or the Health Authority. The following outlines how the CRA rules and what is applicable for Residents.**

### **Travelling Expenses:**

Parking and Mileage: You cannot deduct the cost of travel to and from work. Nor can you claim for expenses where the employer has a policy to reimburse directly. Transportation expenses are reimbursed directly by UBC for mileage when a Resident is required to commute greater than 40kms from their home base; academic days; off site call back; and mandatory distributed rotations. For more information see the UBC website link:

<https://postgrad.med.ubc.ca/current-trainees/policies-procedures/resident-reimbursements/>

Parking – you can submit directly for parking expenses occurred while on call directly from the Health Authority where you are employed. Contact your payroll department if you need to locate an employee expense reimbursement form.

Travel Expenses for Voluntary electives – for rotations that don't fall under the Mandatory Distributed Location guidelines for reimbursement per the above UBC policies, you can claim on your taxes. You need to detail the dates and location of the voluntary elective on your T2200 when submitting to payroll.

Meals - You can deduct food and beverage expenses if your employer requires you to be away for at least 12 consecutive hours from the municipality and the metropolitan area (if there is one) of your employer's location where you normally report for work. Metro Vancouver would include most adjacent municipalities within a 40km radius. For shifts greater than 12 hours that are 40kms from your home base, you are eligible to claim meals on your T2200. You need to detail the location of your home base and the location of your greater than 12 hour shifts on your T2200 when submitting to payroll.

Home Office - The work space is where you mainly (more than 50% of the time) do your work. Residents are not required to work out of their homes and therefore not deductible on the T2200.

Phone – You can only deduct expenses you paid for long-distance telephone calls, as long as you paid them to earn employment income. However, you cannot deduct the monthly basic rate for a telephone.

Cell Phone – When you are on rural rotation, you can deduct the part of the airtime expenses for a cell phone that reasonably relates to earning your employment income. You need to specify the dates of the rural rotation on your T2200 before submitting to payroll. You cannot deduct amounts you paid to connect or license the cell phone or the cost of fees for Internet service. Otherwise pagers are issued in most programs where a Resident is not intending to use their cell phone as a contact. If your program does not issue pagers, we need confirmation from your program lead to accompany the T2200.

CMPA - The premiums paid to the Canadian Medical Protective Association (CMPA) are directly deductible and is classified as “professional dues” – so you don't need a T2200 in order to deduct for that.

For further information see <https://residentdoctorsbc.ca/tax-tips-and-deductions-for-residents-3/>