

# DECLARATION OF CONDITIONS OF EMPLOYMENT

**Protected B**  
when complete

The **employer** must complete this form for the employee to deduct employment expenses from his or her income.

The **employee** does not have to file this form with his or her return, but must keep it in case we ask to see it. For details about claiming employment expenses, see Guide T4044 *Employment Expenses*, or Interpretation Bulletins IT-352, *Employee's Expenses, Including Work Space in Home Expenses*, and IT-522, *Vehicle, Travel and Sales Expenses of Employees*.

## Part A - Employee information

Last name		First name		Tax year	Social Insurance Number
Home address			Business address		
Job title and brief description of duties					

## Part B - Conditions of employment

1. Did this employee's contract require him or her to pay his or her own expenses while carrying out the duties of employment? <input type="checkbox"/> Yes <input type="checkbox"/> No Answer " <b>yes</b> " even if you provide an allowance or a reimbursement in respect of some or all such expenses. If <b>no</b> , the employee is <b>not</b> entitled to claim employment expenses, and <b>you are not required to answer any of the other questions.</b>													
2. Did you normally require this employee to travel to locations that were not your place of business or between different locations of your places of business, during the course of performing his or her employment duties? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , what was the employee's area of travel (be specific)? _____													
3. Did you require this employee to be away for at least 12 <b>consecutive</b> hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , how frequently? _____													
4. Indicate the period(s) of employment during the year: <b>from:</b> 2015/01/01 <b>to:</b> 2015/12/31 If there was a break in employment, specify dates: _____													
5. Did this employee receive or was he or she entitled to receive a motor vehicle allowance? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , indicate: <ul style="list-style-type: none"> <li>• the amount received as a fixed allowance, such as a flat monthly allowance \$ _____</li> <li>• the per km rate used _____ (\$/km), and the amount received \$ _____</li> <li>• the amount of the allowance that was included on the employee's T4 slip \$ _____</li> </ul> Did this employee have the use of a company vehicle? <input type="checkbox"/> Yes <input type="checkbox"/> No Was the employee responsible for any of the expenses incurred for the company vehicle? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , indicate the amount and type of expenses: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Amount</th> <th style="width: 25%; text-align: center;">Type of expense</th> </tr> </thead> <tbody> <tr> <td>\$ _____</td> <td></td> <td>_____</td> </tr> <tr> <td>\$ _____</td> <td></td> <td>_____</td> </tr> <tr> <td>\$ _____</td> <td></td> <td>_____</td> </tr> </tbody> </table>			Amount	Type of expense	\$ _____		_____	\$ _____		_____	\$ _____		_____
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6. Did you require this employee to pay for expenses for which he or she <b>did</b> or <b>will</b> receive a reimbursement? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , indicate the amount and type of expenses that were: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 20%; text-align: center;">Amount</th> <th style="width: 20%; text-align: center;">Type of expense</th> <th style="width: 20%; text-align: center;">Included on T4 slip</th> </tr> </thead> <tbody> <tr> <td>• received upon proof of payment \$ _____</td> <td></td> <td>_____</td> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>• charged to the employer, such as credit card charges \$ _____</td> <td></td> <td>_____</td> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> </tbody> </table>			Amount	Type of expense	Included on T4 slip	• received upon proof of payment \$ _____		_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	• charged to the employer, such as credit card charges \$ _____		_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
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7. Did you require this employee to pay other expenses for which he or she <b>did not</b> receive any allowance or reimbursements? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , indicate the type(s) of expenses _____													

<p>8. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, indicate the commissions paid (\$ _____) and the type of goods sold or contracts negotiated (_____)</p> <p>Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, is the commission income from this account included in box 14 of the T4 slip? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p>																				
<p>9. Did this employee's contract of employment require him or her to:</p> <ul style="list-style-type: none"> <li>• rent an office away from your place of business? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></li> <li>• pay for a substitute or assistant? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></li> <li>• pay for supplies that the employee used directly in his or her work? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></li> <li>• pay for the use of a cell phone? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></li> </ul> <p>Did you or will you reimburse this employee for any of these expenses? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, indicate the type of expense and amount you did or will reimburse:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 30%; text-align: center;">Amount</th> <th style="width: 30%; text-align: center;">Type of expense</th> <th colspan="2" style="text-align: center;">Included on T4 slip</th> </tr> </thead> <tbody> <tr> <td>\$ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>\$ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>\$ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> </tbody> </table>		Amount	Type of expense	Included on T4 slip		\$ _____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No	\$ _____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No	\$ _____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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<p>10. Did this employee's contract of employment require him or her to use a portion of his or her home for work? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, approximately what percentage of the employee's duties of employment were performed at their home office? _____ %</p> <p>Did you or will you reimburse this employee for any of his or her home office expenses? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, indicate the type of expense and amount you did or will reimburse:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 30%; text-align: center;">Amount</th> <th style="width: 30%; text-align: center;">Type of expense</th> <th colspan="2" style="text-align: center;">Included on T4 slip</th> </tr> </thead> <tbody> <tr> <td>\$ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>\$ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>\$ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> </tbody> </table>		Amount	Type of expense	Included on T4 slip		\$ _____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No	\$ _____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No	\$ _____	_____	_____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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<p>11. Did this employee work for you as a tradeperson? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, did you require this employee, as a condition of employment, to purchase and provide tools that were used directly in his or her work? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, do all of the tools itemized on the list provided to you by the employee satisfy this condition? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p><b>Please sign and date the list.</b></p>																				
<p>12. Did this employee work for you as an apprentice mechanic? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, was this employee registered in a program established under the laws of Canada or of a province or territory that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>Did you require this apprentice mechanic, as a condition of employment, to purchase and provide tools that were used directly in his or her work? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>yes</b>, are all of the are all of the tools itemized on the list provided to you by the employee used in connection with the employee's work for you as an apprentice mechanic in the program described in this question? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p><b>Please sign and date the list.</b></p>																				
<p>13. Did this employee work for you in forestry operations? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p>																				

**Employer declaration**

I certify that the information provided on this form is, to the best of my knowledge, correct and complete.			
Name of employer		Name and title of authorized person	
	- - ext.		
Date	Telephone Number	Signature of employer or authorized person	
<b>Note:</b> Please clearly print the name and telephone number of the authorized person in case we need to call to verify information.			