



## DECLARATION OF CONDITIONS OF EMPLOYMENT

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 the *Employment Expenses* guide (T4044), 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 the employee to pay his or her own expenses while carrying out the duties of employment? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>													
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 work away from your place of business or in different places? ..... <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> If <b>yes</b> , what was the employee's area of travel (be specific)? _____													
3. Indicate the period(s) of employment during the year. <span style="margin-left: 100px;"><b>from</b></span> _____ <span style="margin-left: 100px;"><b>to</b></span> _____ If there was a break in employment, specify dates: _____													
4. Did this employee receive a motor vehicle allowance? ..... <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> 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 <span style="float: right;">\$ _____</span></li> <li>● the per km rate used _____ (\$/km), and the amount received <span style="float: right;">\$ _____</span></li> <li>● the amount of the allowance that was included on the employee's T4 slip <span style="float: right;">\$ _____</span></li> </ul> Did this employee have the use of a company vehicle? ..... <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>													
5. Did this employee receive a repayment of the expenses he or she paid to earn employment income? ..... <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> 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: 30%;"></th> <th style="width: 15%; text-align: center;">Amount</th> <th style="width: 55%; text-align: center;">Type of expense</th> </tr> </thead> <tbody> <tr> <td>● received upon proof of payment</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> </tr> <tr> <td>● charged to the employer, such as credit card charges</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> </tr> <tr> <td>● included on the employee's T4 slip</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> </tr> </tbody> </table>			Amount	Type of expense	● received upon proof of payment	\$ _____	_____	● charged to the employer, such as credit card charges	\$ _____	_____	● included on the employee's T4 slip	\$ _____	_____
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● received upon proof of payment	\$ _____	_____											
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● included on the employee's T4 slip	\$ _____	_____											
6. Did you require this employee to pay other expenses for which the employee did not receive any allowance or repayment? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> If <b>yes</b> , indicate the type(s) of expenses _____													
7. 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> If <b>yes</b> , indicate the commissions paid (\$ _____) and the type of goods sold or contracts negotiated ( _____ ).  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> 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>8. Did you require this employee to be away from 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? .....</p> <p>If yes, how frequently? _____</p>	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<p>9. Did you require this employee under a contract of employment to:</p> <ul style="list-style-type: none"> <li>● rent an office away from your place of business? .....</li> <li>● pay for a substitute or assistant? .....</li> <li>● pay for supplies that the employee used directly in his or her work? .....</li> <li>● pay for the use of a cell phone? .....</li> </ul> <p>Did you or will you repay this employee for any of these expenses? .....</p> <p>If yes, indicate the type of expense and amount you did or will repay: _____ \$ _____</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Yes Yes Yes Yes Yes	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	No No No No No
<p>10. Did you require this employee under a contract of employment to use a portion of his or her home for work? .....</p> <p>The work space must be where the employee mainly (more than 50% of the time) does his or her work <b>OR</b> used <b>only</b> to earn the employment income and also used on a regular and continuous basis for meeting clients or customers.</p> <p>Did you or will you repay this employee for any of the expenses? .....</p> <p>If yes, indicate the type of expense and amount you did or will repay: _____</p>	<input type="checkbox"/> <input type="checkbox"/>	Yes Yes	<input type="checkbox"/> <input type="checkbox"/>	No No
<p>11. Did you require this tradesperson, as a condition of employment, to purchase and provide tools after May 1, 2006, that were used directly in his or her work? .....</p> <p>If yes, do all of the tools itemized on the list provided to you by the employee satisfy this condition? .....</p> <p><b>Please sign and date the list.</b></p>	<input type="checkbox"/> <input type="checkbox"/>	Yes Yes	<input type="checkbox"/> <input type="checkbox"/>	No No
<p>12. Did this employee work for you as an apprentice mechanic? .....</p> <p>If yes, was this employee registered in a program established under the laws of a province or territory that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? .....</p>	<input type="checkbox"/> <input type="checkbox"/>	Yes Yes	<input type="checkbox"/> <input type="checkbox"/>	No No
<p>13. 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? .....</p> <p>If yes, do all of the tools itemized on the list provided to you by the employee satisfy the condition described in 12? .....</p> <p><b>Please sign and date the list.</b></p>	<input type="checkbox"/> <input type="checkbox"/>	Yes Yes	<input type="checkbox"/> <input type="checkbox"/>	No No
<p>14. Did this employee work for you as a forestry worker? .....</p> <p>Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)? .....</p>	<input type="checkbox"/> <input type="checkbox"/>	Yes Yes	<input type="checkbox"/> <input type="checkbox"/>	No No

**Employer declaration**

I certify that the information provided on this form is, to the best of my knowledge, correct and complete.

\_\_\_\_\_  
Name of employer (print)

\_\_\_\_\_  
Name and title of authorized person (print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Signature of employer or authorized person

**Note**

Please make sure that the name and telephone number of the authorized person is clearly printed in case we need to call to verify information.