



**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 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 (please print)**

Last name	First name	Tax year	Social Insurance Number <div style="font-family: monospace; font-size: 0.8em;"> _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ </div>
Home address		Business address	
Job title and brief description of duties			

**Part B – Conditions of employment**

<p>1. Did this employee's contract require the employee to pay his or her own expenses while carrying out the duties of employment? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Answer "<b>yes</b>" even if you provide an allowance or a reimbursement in respect of some or all such expenses.</p> <p>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>.</p>																
<p>2. Did you normally require this employee to work away from your place of business or in different places? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If <b>yes</b>, what was the employee's area of travel (be specific)? _____</p>																
<p>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</p> <p>If <b>yes</b>, how frequently? _____</p>																
<p>4. Indicate the period(s) of employment during the year: <b>from</b></p> <table style="margin: 0 auto; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="padding: 0 5px;">Year</td> <td style="padding: 0 5px;">Month</td> <td style="padding: 0 5px;">Day</td> <td style="padding: 0 5px;"><b>to</b></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="padding: 0 5px;">Year</td> <td style="padding: 0 5px;">Month</td> <td style="padding: 0 5px;">Day</td> </tr> </table> <p>If there was a break in employment, specify dates: _____</p>					Year	Month	Day	<b>to</b>					Year	Month	Day	
				Year	Month	Day	<b>to</b>					Year	Month	Day		
<p>5. Did this employee receive a motor vehicle allowance? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If <b>yes</b>, indicate:</p> <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> <p>Did this employee have the use of a company vehicle? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Was the employee responsible for any of the expenses incurred for the company vehicle? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If <b>yes</b>, indicate the amount and type of expenses:</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 40%;"></th> <th style="text-align: center; width: 20%;">Amount</th> <th style="text-align: center; width: 40%;">Type of expense</th> </tr> </thead> <tbody> <tr> <td>\$ _____</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> </tr> <tr> <td>\$ _____</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> </tr> <tr> <td>\$ _____</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> </tr> </tbody> </table>		Amount	Type of expense	\$ _____	\$ _____	_____	\$ _____	\$ _____	_____	\$ _____	\$ _____	_____				
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<p>6. Did this employee receive a repayment of the expenses he or she paid to earn employment income? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If <b>yes</b>, indicate the amount and type of expenses that were:</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 35%;"></th> <th style="text-align: center; width: 20%;">Amount</th> <th style="text-align: center; width: 30%;">Type of expense</th> <th style="text-align: center; width: 15%;">Included on T4 slip</th> </tr> </thead> <tbody> <tr> <td>• received upon proof of payment</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>• charged to the employer, such as credit card charges</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> <td style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>• included on the employee's T4 slip</td> <td style="text-align: center;">\$ _____</td> <td>_____</td> <td style="text-align: center;"><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	• included on the employee's T4 slip	\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
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<p>7. Did you require this employee to pay other expenses for which the employee did not receive any allowance or repayment? .... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>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?  Yes  No

If **yes**, 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?  Yes  No

If **yes**, is the commission income from this account included in box 14 of the T4 slip?  Yes  No

9. Did you require this employee under a contract of employment to:

- rent an office away from your place of business?  Yes  No
- pay for a substitute or assistant?  Yes  No
- pay for supplies that the employee used directly in his or her work?  Yes  No
- pay for the use of a cell phone?  Yes  No

Did you or will you repay this employee for any of these expenses?  Yes  No

If **yes**, indicate the type of expense and amount you did or will repay:

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

10. Did you require this employee under a contract of employment to use a portion of his or her home for work?  Yes  No

If **yes**, approximately what percentage of the workday would this employee work at their home office? \_\_\_\_\_

Was the home work space used exclusively to earn income from the office or employment and on a regular and continuous basis, for meeting clients or other persons in the ordinary course of performing the office or employment duties during the period to which the expenses relate?  Yes  No

Did you or will you repay this employee for any of the expenses?  Yes  No

If **yes**, indicate the type of expense and amount you did or will repay:

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

11. Did you require this tradesperson, as a condition of employment, to purchase and provide tools that were used directly in his or her work?  Yes  No

If **yes**, do all of the tools itemized on the list provided to you by the employee satisfy this condition?  Yes  No

**Please sign and date the list.**

12. Did this employee work for you as an apprentice mechanic?  Yes  No

If **yes**, 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?  Yes  No

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?  Yes  No

If **yes**, are all of the tools itemized on the list provided to you by the employee used in connection with the employee's work for your as an apprentice mechanic in the program described in this question?  Yes  No

**Please sign and date the list.**

13. Did this employee work for you in forestry operations?  Yes  No

Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)?  Yes  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 Number

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

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