Declaration of Conditions of Employment

The **employer** must complete this form and give it to the employee for the employee to be able to deduct employment expenses from their income.

The **employee** does **not** have to file this form with their return, but must keep it in case the Canada Revenue Agency (CRA) asks to see it. For details about claiming employment expenses, see the following publications:

- Guide T4044, Employment Expenses
- Archived Interpretation Bulletin IT-352R2, Employee's Expenses, Including Work Space in Home Expenses
- Archived Interpretation Bulletin IT-522R, Vehicle, Travel and Sales Expenses of Employees

Part A – Employee information

Last name	First name	Tax year
Job title		
Brief description of duties		

Part B – Employer information

Name of employer
Employer address

Part C – Conditions of employment

General information

1. Did this employee's contract require them to pay their own expenses while carrying out the duties of employment? Answer **yes** even if you give an allowance or a reimbursement in respect of some or all such expenses. ☐ Yes ☐ No

   If **no**, the employee is **not** entitled to claim employment expenses, and **you are not required to answer any of the other questions**.

   If **yes**, enter the period(s) of employment during the year: From Year Month Day To Year Month Day

   If there was a break in employment, specify the dates:

2. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? ☐ Yes ☐ No

   If **yes**, enter the following information:

   - Commissions paid $
   - 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 (code 42) from this account included in box 14 of the T4 slip? ☐ Yes ☐ No

Supplies and expenses related to an office or home office

3. Did this employee's contract of employment require them to:
   - rent an office away from your place of business? ☐ Yes ☐ No
   - employ a substitute or an assistant? ☐ Yes ☐ No
   - pay for supplies that the employee used directly in their work? ☐ Yes ☐ No
   - pay for the use of a cell phone? ☐ Yes ☐ No

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Supplies and expenses related to an office or home office (continued)

4. Did you require the employee to use a part of their home for work? ☐ Yes ☐ No

Note: This does not have to be part of the employee's employment contract, and may be a written or verbal agreement between you and your employee.

If **yes**, answer the following two questions:

Has the employee worked more than 50% of the time from the work space in their home for a period of at least four consecutive weeks in the year? ☐ Yes ☐ No

Has the employee used the work space in their home regularly and continually for **in-person** meetings with clients or other people while doing their work? ☐ Yes ☐ No

5. Did you or will you reimburse the employee for any of the expenses mentioned in questions 3 and 4? ☐ Yes ☐ No

Note: This applies to **all** reimbursed expenses including supplies, home office, cell phone, etc. This also includes any amounts paid back, charges made to the employer's credit card, and allowances.

If **yes**, enter the amount and type of expenses that you did or will reimburse:

Amount	Type of expense	Included on T4 slip
$		☐ Yes ☐ No
$		☐ Yes ☐ No
$		☐ Yes ☐ No

If the employee only had home office expenses, skip to Part D, "Employer declaration."

Motor vehicle, travel and other expenses

6. 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 their employment duties? ☐ Yes ☐ No

If **yes**, what was the employee's area of travel (be specific)?

7. Did you require this employee to be away for at least 12 **consecutive** hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work? ☐ Yes ☐ No

If **yes**, how often?

8. Did the employee receive or were they entitled to receive a motor vehicle allowance? ☐ Yes ☐ No

If **yes**, enter:

- the amount received as a fixed allowance, such as a flat monthly allowance $
- the per kilometre (km) rate used ($/km) and the amount received $
- the amount of the allowance that was included on the employee's T4 slip $

9. Did this employee have the use of a company vehicle? ☐ Yes ☐ No

Was the employee responsible for any of the expenses incurred for the company vehicle? ☐ Yes ☐ No

If **yes**, enter the amount and type of expenses:

Amount	Type of expense
$	
$	
$	

Motor vehicle, travel and other expenses (continued)

10. Did you require this employee to pay for expenses for which they **did** or **will** receive a reimbursement? This includes any amounts paid back, charges made to the employer's credit card, and allowances. ☐ Yes ☐ No

If **yes**, enter the amount and type of expenses that you did or will reimburse:

Amount	Type of expense	Included on T4 slip
$		☐ Yes ☐ No
$		☐ Yes ☐ No
$		☐ Yes ☐ No

11. Did you require this employee to pay other expenses for which they did **not** receive any allowance or reimbursement? ☐ Yes ☐ No

If **yes**, enter the type(s) of expenses:

Employed tradespersons and employees working in forestry operations

12. Did this employee work for you as a tradesperson? ☐ Yes ☐ No

If **yes**, did you require this employee, as a condition of employment, to buy and provide tools that were used directly in their work? ☐ Yes ☐ No

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

Please sign and date the list.

13. 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 buy and provide tools that were used directly in their work? ☐ Yes ☐ No

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

Please sign and date the list.

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

Did you require the employee, as a condition of employment, to provide a power saw (including a chain saw or tree trimmer)? ☐ Yes ☐ No

Part D – Employer declaration

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

Note: Enter the name and telephone number of the authorized person in case the CRA needs to call to verify information.

Name of authorized person | Title of authorized person

Date | Telephone number ext. | Signature of authorized person *

* The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part E – Employee

The employee has to complete this section if the CRA asks the employee to send in this form.

Name of employee | Social insurance number | Date

Home address

See the privacy notice on your return.