



## 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
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?  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.**
  
2. Did you normally require this employee to work away from your place of business or in different places?  Yes  No  
 If yes, what was the employee's area of travel (be specific)? \_\_\_\_\_
  
3. Indicate the period(s) of employment during the year: **from** \_\_\_\_\_ **to** \_\_\_\_\_  
 (Year) (Month) (Day) (Year) (Month) (Day)  
 If there was a break in employment, specify dates: \_\_\_\_\_
  
4. Did this employee receive a motor vehicle allowance?  Yes  No  
 If yes, indicate:
  - the amount received as a fixed allowance, such as a flat monthly allowance \$ \_\_\_\_\_
  - the per km rate used \_\_\_\_\_ (\$/km), and the amount received \$ \_\_\_\_\_
  - the amount of the allowance that was included on the employee's T4 slip \$ \_\_\_\_\_
 Did this employee have the use of a company vehicle?  Yes  No
  
5. Did this employee receive a repayment of the expenses he or she paid to earn employment income?  Yes  No  
 If yes, indicate the amount and type of expenses that were:
 

	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	\$ _____	_____
  
6. Did you require this employee to pay other expenses for which the employee did not receive any allowance or repayment?  Yes  No  
 If yes, 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?  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

8. 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 frequently? \_\_\_\_\_

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? (do not complete for employees earning commission income)  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: \_\_\_\_\_

10. Did you require this employee under a contract of employment to use a portion of his or her home for work?  
The work space **must** be where the employee mainly (more than 50% of the time) does his or her work **OR** used only to earn the employment income and also used on a regular and continuous basis for meeting clients or customers.  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: \_\_\_\_\_

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?  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

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?  Yes  No  
If yes, do all of the tools itemized on the list provided to you by the employee satisfy the condition described in Question 12?  Yes  No  
**Please sign and date the list.**

14. Did this employee work for you as a forestry worker?  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.