



Declaration of Conditions of Employment

The **employer** must complete this form for the employee 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 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 them to pay their own expenses while carrying out the duties of employment?..... Yes No

Answer **"yes"** even if you provide an allowance or a reimbursement in respect of some or all such expenses.

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 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)? _____

3. 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? _____

4. Indicate the period(s) of employment during the year: From

Year	Month	Day

 to

Year	Month	Day

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

5. Did this employee receive or were they entitled to 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

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

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

Amount	Type of expense
\$ _____	_____
\$ _____	_____
\$ _____	_____

6. Did you require this employee to pay for expenses for which they **did** or **will** receive a reimbursement? Yes No

If **yes**, indicate the amount and type of expenses that were:

	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

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

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

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 this employee's contract of employment require them to:

- rent an office away from your place of business? Yes No
- employ a substitute or 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

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

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

	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 this employee's contract of employment require them to use a portion of their home for work? Yes No

If **yes**, approximately what percentage of the employee's duties of employment were performed at their home office? %

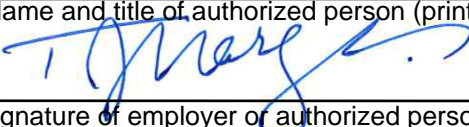
Did you or will you reimburse this employee for any of their home office expenses? Yes No

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

	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

<p>11. Did this employee work for you as a tradesperson?</p> <p>If yes, did you require this employee, as a condition of employment, to purchase and provide tools that were used directly in their 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>Please sign and date the list.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<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 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?</p> <p>Did you require this apprentice mechanic, as a condition of employment, to purchase and provide tools that were used directly in their work?</p> <p>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 you as an apprentice mechanic in the program described in this question?</p> <p>Please sign and date the list.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>13. Did this employee work for you in forestry operations?</p> <p>Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Employer declaration

<p>I certify that the information provided on this form is, to the best of my knowledge, correct and complete.</p> <p><i>The Roman Catholic Episcopal Corporation For The Diocese of Sault Ste. Marie, in Ontario, Canada.</i></p>			
<p>_____</p> <p>Name of employer (print)</p>	<p>_____</p> <p>Name and title of authorized person (print)</p>		
<p>_____</p> <p>Date</p>	<p>_____ ext.</p> <p>Telephone number</p>	<p>_____</p> <p>Signature of employer or authorized person</p>	
<p>Note: Please clearly print the name and telephone number of the authorized person in case we need to call to verify information.</p>			

See the privacy notice on your return.