



DECLARATION OF CONDITIONS OF EMPLOYMENT

- The employer must complete **Part A** and **Part B** of this form in order 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 more information, 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

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. a) 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										
b) If no , the employee is not entitled to claim employment expenses. No other questions are required to be answered, but you still have to complete the Employer Declaration on page 2 of this form.										
2. a) 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										
b) 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. a) Did this employee receive a motor vehicle allowance? <input type="checkbox"/> Yes <input type="checkbox"/> No										
b) If yes, indicate:										
i) the amount received as a fixed allowance, such as a flat monthly allowance. \$ _____										
ii) the per km rate used _____ (\$/km), and the amount received. \$ _____										
iii) the amount of the allowance that was included on the employee's T4 slip. \$ _____										
c) Did this employee have the use of a company vehicle? <input type="checkbox"/> Yes <input type="checkbox"/> No										
5. a) 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										
b) If yes, indicate the amount and type of expenses that were:										
					Amount			Type of Expense		
i) received upon proof of payment. \$ _____										
ii) charged to the employer, such as credit card charges. \$ _____										
iii) included on the employee's T4 slip. \$ _____										
6. a) 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										
b) If yes, indicate the type(s) of expenses. _____										
7. a) Did you pay this employee wholly or partly by commissions or similar amounts according to the volume of sales made or contracts negotiated? <input type="checkbox"/> Yes <input type="checkbox"/> No										
b) If yes, indicate the amount paid (\$ _____) and the type of goods sold or contracts negotiated (_____).										
c) Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed? <input type="checkbox"/> Yes <input type="checkbox"/> No										
d) If yes, is the commission income from this account included in box 14 of the T4 slip? <input type="checkbox"/> Yes <input type="checkbox"/> No										
8. a) 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? <input type="checkbox"/> Yes <input type="checkbox"/> No										
b) If yes, how frequently? _____										

