



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 2023
Employer 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?
 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.**

2. Enter the period(s) of employment during the year:
 Year Month Day Year Month Day
 From To

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

3. 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 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

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

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

	Amount	Type of expense	Included on T4 slip
• received upon proof of payment	\$ <input style="width: 100px;" type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
• charged to the employer, such as credit card charges	\$ <input style="width: 100px;" type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No

Protected B when completed

5. 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

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

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

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

Included on T4 slip

- Yes No
 Yes No
 Yes No
 Yes No

6. 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**, about 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 work-space-in-the-home expenses? Yes No

If **yes**, enter the type of expense and amount 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 "Employer declaration" section.

7. 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)? _____

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 often? _____

9. Did this 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 \$ _____

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
\$ _____	_____
\$ _____	_____
\$ _____	_____

Protected B when completed

10. 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:

11. 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.
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 buy and provide tools that were used directly in their work? Yes No
 If **yes**, are all of the tools on the list given 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? Yes No
Please sign and date the list.
13. 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

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 employer	Name and title of authorized person
Date	Signature of employer or authorized person *

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

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.