



Declaration of Conditions of Employment

The **employer** must complete this form and provide 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 we ask to see it. For details about claiming employment expenses, see Guide T4044, Employment Expenses, or the following archived interpretation bulletins: IT352R2 – Employee's Expenses, Including Work Space in Home Expenses, and IT522R – Vehicle, Travel and Sales Expenses of Employees.

Part A – Employee information (please print)

Last name Caplan	First name Marcus	Tax year 2022
Employer address 1800 Commerce Court, Sydney, Nova Scotia, B1S 3N5		
Job title and brief description of duties Sales Associate & Product Specialist		

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 provide 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. 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)?

Sydney & surrounding areas

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
2	0	2

Year	Month	Day
2	0	2

 to

Year	Month	Day
2	0	2

Year	Month	Day
2	1	2

Year	Month	Day
2	1	3

If there was a break in employment, specify the 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 \$ 750.00
- the per km rate used _____ (\$/km), and the amount received \$ _____
- the amount of the allowance that was included on the employee's T4 slip \$ 9,000.00

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	\$ 788.38	CELL PHONE CHARGES	<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:

PARKING + THEIR OWN OFFICE SUPPLIES NOT AVAILABLE AT OFFICE

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 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**, 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 you require the employee to use a portion 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**, approximately what percentage of the employee's duties of employment were performed at their home office? 40 %

Did you or will you reimburse this employee for any of their work-space-in-the-home 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
\$ 368.30	COMMUNICATION & NETWORK EQUIPMENT	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
\$		<input type="checkbox"/> Yes <input type="checkbox"/> No
\$		<input type="checkbox"/> Yes <input type="checkbox"/> No

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 purchase and provide tools that were used directly in their 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

Did you require this apprentice mechanic, as a condition of employment, to purchase and provide tools that were used directly in their work? Yes No

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**? 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 to, 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 given on this form is, to the best of my knowledge, correct and complete.

Note: Clearly print the name and telephone number of the authorized person in case we need to call to verify information.

Ikon Engineering Corporation

Name of employer

SAMANTHA ROBINSON

Name and title of authorized person

2023-02-11

Date

782-555-555 ext. **101**

Telephone number

Signature of employer or authorized person

The employee has to complete this section if we ask them to send us this form.

Name of employee

Social insurance number

Date

Home address

See the privacy notice on your return.