



6. Did the employee receive an allowance or a reimbursement for expenses? .....  Yes  No  
 If **yes**, enter the amounts received by the employee and the portion of these amounts included in box A of the employee's RL-1 slip:

|                                    | Allowance | Reimbursement | Portion included in box A of the RL-1 slip |
|------------------------------------|-----------|---------------|--|
| (a) Motor-vehicle expenses:        | \$ _____  | \$ _____      | \$ _____                                   |
| (b) Travel expenses:               | \$ _____  | \$ _____      | \$ _____                                   |
| (c) Other expenses. Specify: _____ | \$ _____  | \$ _____      | \$ _____                                   |

7. Was the employee entitled to be reimbursed for expenses related to office rent, the salary or wages of an assistant or substitute, or supplies used directly in the performance of his or her duties? .....  Yes  No

If you paid amounts related to such expenses, provide the following information:

- (a) Type of expenses paid: \_\_\_\_\_
- (b) Amount of expenses paid: \$ \_\_\_\_\_
- (c) Portion of this amount included in box A of the employee's RL-1 slip: \$ \_\_\_\_\_

### 3.3 Motor-vehicle expenses and travel expenses

8. Was the employee required to perform some or all of his or her duties away from your place of business, or at various locations? .....  Yes  No

If **yes**, provide the following information:

- (a) Percentage of work hours spent at your place of business: \_\_\_\_\_ %
- (b) Percentage of work hours spent at customers' premises or on the road: \_\_\_\_\_ %
- (c) Percentage of work hours spent at the employee's home: \_\_\_\_\_ %

9. Did the employee's duties require the employee to spend at least 12 consecutive hours away from the municipality or metropolitan area where your place of business (to which the employee ordinarily reported for work) is located? .....  Yes  No  
 If **yes**, where was the employee required to perform his or her duties? \_\_\_\_\_

10. Was the employee required to supply a motor vehicle? .....  Yes  No

11. Under the employment contract, was the employee required to incur travel or motor-vehicle expenses? .....  Yes  No  
 If **yes**, provide particulars: \_\_\_\_\_

### 3.4 Cost of supplies, expenses related to an office in the home and other expenses

12. Under the employment contract, was the employee required to purchase supplies used directly in carrying out his or her duties? .....  Yes  No  
 If **yes**, provide particulars: \_\_\_\_\_

13. Under the employment contract, was the employee required to pay salary or wages to an assistant or substitute? .....  Yes  No

14. Did the employee have an office at your place of business? .....  Yes  No

15. Under the employment contract, was the employee required to maintain an office outside your place of business? .....  Yes  No

If **yes, and if the employee maintained the office in his or her home**, check the appropriate box or boxes.

- The employee performed his or her duties primarily (more than 50%) at that office.
- The employee used that office exclusively to earn employment income, and to meet clients or other people on a regular and ongoing basis in the normal course of his or her duties.

16. Under the employment contract, was the employee required to incur **other expenses** not mentioned in this form? .....  Yes  No  
 If **yes**, provide particulars: \_\_\_\_\_

### 3.5 Expenses of a sharesman

17. If the employee is a sharesman or a sharesman's helper, was he or she required under the employment contract to incur or contribute to certain expenses? .....  Yes  No  
 If **yes**, provide particulars: \_\_\_\_\_

**3.6 Expenses related to working remotely**

- 18. Was the employee required to maintain a home office due to the COVID-19 pandemic? .....  Yes  No
  - 19. Did the employee have to pay for supplies used directly in carrying out his or her duties? .....  Yes  No
  - 20. Did you or will you reimburse the employee for home office expenses or supplies? .....  Yes  No
- If **yes**, are the amounts reimbursed to the employee included in box A of the RL-1 slip? .....  Yes  No

**4 Certification by the employer**

I certify that all the information provided in this form is accurate and complete.

\_\_\_\_\_

Signature of employer or authorized person

Title or position

Date