

General Employment Conditions

Any salaried employee or employee earning commissions who wishes to claim a deduction for employment expenses must have this form completed by the employer. This form and form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*, must be enclosed with the employee's income tax return.

Forestry workers, transport employees, salaried musicians and salaried tradespeople probably do not need to complete this form.

For information about employment expenses or the forms to be completed, see the guide *Employment Expenses* (IN-118-V).

Be sure to provide all the information requested.

1 Identification of the employee

Last name First name Taxation year

Social insurance number

2 Identification of the employer

Name of employer Identification number File

Address Postal code

Contact person Area code Telephone

3 Questions concerning the employment

3.1 General information

- Did the employee's duties and employment contract require the employee to incur expenses to earn employment income **or** to incur expenses related to working remotely during the COVID-19 pandemic?..... Yes No
If **no**, the employee cannot deduct employment expenses. **Consequently, you do not need to complete or sign this form.**
- Employee's period of employment: from to
- Employee's title or position:

Important

If the employee **only** incurred expenses related to working remotely during the COVID-19 pandemic, go to section 3.6, answer the questions, then sign Part 4.

3.2 Remuneration, allowance or reimbursement of expenses

- Was the employee remunerated, in whole or in part, by commissions or similar amounts based on sales made or contracts negotiated? Yes No
If **yes**, provide the following information:
(a) Amount of remuneration received: \$
(b) Type of property sold or contracts negotiated:
- Did the employee receive a per-kilometre allowance? Yes No
If **yes**, provide the following information:
(a) Rate per kilometre: /km
(b) Total number of kilometres travelled: km
(c) Total allowance: \$
(d) Portion of that amount included in box A of the employee's RL-1 slip: \$
(e) If the allowance does not cover all the kilometres travelled for the employment, indicate the types of trips covered by the allowance:

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
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