

Complete Policy Title: <b>Declaration of Conditions of Employment (T2200) Form</b>	Policy Number: <b>n/a</b>
Approved by: <b>Vice-President (Administration)</b>	Date of Most Recent Approval: <b>April 2014</b>
Date of Original Approval: <b>February 2000</b>	Supersedes/Amends Policy dated: <b>June 2009</b>
Responsible Executive: <b>Vice-President (Administration)</b>	Enquiries: <a href="#"><u>Vice-President (Administration)</u></a>
<b>DISCLAIMER:</b> <i>If there is a discrepancy between this electronic policy and the written copy held by the policy owner, the written copy prevails.</i>	

Note: The sections below are required.

## Introduction

The "Declaration of Conditions of Employment" form, also known as the "T2200" form, is a form certified by the employer and submitted by an employee to the Canada Revenue Agency (the "CRA") for the purpose of supporting the employee's claim for the deduction of work-related expenses from personal employment income. Eligible work-related expenses may include those related to automobile, travel, home office and the purchase of supplies.

## Purpose

The purpose of this policy is to set out the T2200 form certification process and the corresponding obligations of those employees involved.

## Scope

This policy applies to all University employees.

## Definitions

**Authorized Certifier:** means any one of the following University employees: the President; the Vice-Presidents; the Deans; and any other employee expressly authorized by the President to certify a T2200 form on behalf of another employee.

## Policy

Upon the written request of an employee, the employee's T2200 form shall be certified by an Authorized Certifier provided the Authorized Certifier believes, to the best of his/her knowledge, that the information on the T2200 form is correct and complete.

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An employee may be initially required to complete Parts A and B of the T2200 form in draft.

If, following an employee's request for certification, an Authorized Certifier has certified the employee's T2200 form, he/she shall return it to the employee. If the Authorized Certifier has not certified the employee's T2200 form, the *uncertified* T2200 form shall be returned to the employee, with a brief written explanation as to why it remains uncertified.

### **Records**

A copy of the certified T2200 form or the written explanation, as the case may be, shall be retained for the University's records, specifically, the employee's human resources file.

### **Deductibility of Expenses**

Employees submitting a request pursuant to this policy acknowledge that the determination of whether or not the expenses at issue on the T2200 form are deductible is a matter strictly between the employees and the CRA; the University and Authorized Certifier take no position in that regard and shall not be held accountable or responsible for any decision of the CRA.

### **Legal Obligation**

The University has a legal obligation to ensure that the information provided on the T2200 form is correct and complete prior to its certification. Any employee who knowingly certifies, or submits for certification, a T2200 form containing incorrect information is subject to discipline up to and including termination of employment.

### **Amendment**

This policy may be amended at the discretion of the University.

### **Related Procedures or Documents**

For guidance in completing the T2200 form, employees and Authorized Certifiers are encouraged to refer to:

- [McMaster Interpretation Guide to T2200](#)
- The CRA's website: <http://www.cra-arc.gc.ca/>.
- The T2200 form: <http://www.cra-arc.gc.ca/E/pbg/tf/t2200/>.

Any questions related to this policy or the Interpretation Guide may be directed to:

- University Counsel & Director, Employee/Labour Relations at 905-525-9140 ext. 22646
- Chief Internal Auditor at 905-525-9140 ext. 23293