

## 316 Declaration of Conditions of Employment, All Staff

### Revised: March 2008

There are instances where an employee may be able to deduct certain employment related expenses that are not reimbursed by the university from their taxable income.

In order to claim these expenses a [form T2200](#) [1] Declaration of Conditions of Employment must be completed by the employee, reviewed and signed by the appropriate Vice-President, Dean or Associate Vice-President.

The T2200 form should only be signed when the following circumstances are met:

1. the employee is required by the contract of employment to pay for such expenses; and
2. the employee has not been reimbursed and is not entitled to reimbursement for such expenses; and
3. the expenses are directly applicable to the earning of income from employment; and
4. in the case of supplies, they have been consumed directly in the performance of the duties of employment.

The signed T2200 should be provided to the employee with copies retained by the approver as well as forwarded to the Manager, Payroll Services, Total Compensation, Human Resources.

A signed T2200 does not provide an employee with any assurance that expenses incurred are deductible. The eligibility to deduct employment expenses is a matter between the employee and the CRA. Employees wishing to deduct employment expenses are advised to review the CRA's publications and /or seek advice from their personal tax consultant.

Please note that at the University, employee expenses required during the course of employment are typically directly paid by the employer or reimbursed from operating or research funds. It is typically only by exception that required employment expenses are personally incurred and not reimbursed.

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#### Source

URL:<https://www.uoguelph.ca/hr/staff-faculty-hr-policies-all-employees/316-declaration-conditions-employment-all-staff>

#### Links

[1] <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t2200.html>