

Complete Policy Title: <b>Declaration of Conditions of Employment (T2200) Form</b>	Policy Number: <b>n/a</b>
Approved by: <b>Vice-President (Finance &amp; Operations)</b>	Date of Most Recent Approval: <b>March 2024</b>
Date of Original Approval: <b>February 2000</b>	Supersedes/Amends Policy dated: <b>April 2014</b>
Responsible Executive: <b>Vice-President (Finance &amp; Operations)</b>	Enquiries: <a href="#"><u>Vice-President (Finance &amp; Operations)</u></a>
<i>DISCLAIMER: 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 eligible 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. Employee eligibility and work-related expenses are defined by CRA and may include those related to automobile, travel, home office and the purchase of supplies.

## Purpose

This policy sets 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; Vice-Provosts and Associate Vice-Presidents; and their expressly authorized delegates.

## Policy

Upon the written request of an eligible employee in accordance with the Guidelines: How to Complete a T2200 Form, the employee's T2200 form shall be certified (signed) by an Authorized Certifier provided the Authorized Certifier believes, to the best of their knowledge, that the information on the T2200 form is correct and complete.

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

For 2023 and later years, the CRA will accept an electronic signature on this form. This change is the result of an amendment to the Act implemented by Bill C-47, *Budget Implementation Act, 2023, No. 1*.

### ***Records***

A copy of the certified T2200 form or the written explanation should be retained by the department for the University's records. A record may be maintained electronically.

### ***Deductibility of Expenses***

Any employee submitting a request for certification of their T2200 form, acknowledges that the determination of whether the expenses claimed are deductible is strictly between the employee 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**

McMaster University may issue additional guidance, including resources and guidelines, regarding expectations, process, and operational procedures under this Policy, as required. For guidance in completing the T2200 form, employees and Authorized Certifiers are encouraged to refer to:

- The CRA's website: <http://www.cra-arc.gc.ca/>.

- The T2200 form: [T2200 Declaration of Conditions of Employment - Canada.ca](#)
- The T4044 Employment Expenses 2023: [T4044 Employment Expenses 2023 - Includes forms T777, TL2, T2200 and GST370 - Canada.ca](#)
- [IT352R2 ARCHIVED - Employee's Expenses, Including Work Space in Home Expenses - Canada.ca](#)
- [IT522R ARCHIVED - Vehicle, Travel and Sales Expenses of Employees - Canada.ca](#)

Any questions related to this policy or any affiliated resources may be directed to [hr.mcmaster.ca@mcmaster.ca](mailto:hr.mcmaster.ca@mcmaster.ca) and x222HR or Chief Internal Auditor at 905-525-9140 ext. 23293.