

Complete Policy Title: Declaration of Conditions of Employment (T2200) Form	Policy Number (if applicable): N/A
Approved by: Vice-President (Administration)	Date of Most Recent Approval: June 2009
Date of Original Approval(s): February 2000	Supersedes/Amends Policy dated: February 2000
Responsible Executive: Vice-President (Administration)	Enquiries: Vice-President (Administration)
<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>	

Procedure

The appropriate Vice-President, Faculty Dean, Associate or Assistant Vice-President must complete the Employer Declaration section of the Declaration of Conditions of Employment form. The T2200 form will be signed after reviewing the conditions in the employee's contract, either written or verbal, to indicate that the employee must incur certain expenses in order to perform their job properly, in accordance with Canada Customs and Revenue Agency guidelines.

Employees Subject to this Policy

All employees of the University are subject to the policy.

Discussion

In general, the T2200 form is used to support an employee's claim to deduct expenses such as automobile, travel, home office and supplies on his or her personal tax return. Form T2200 asks questions of the employer to certify that conditions exist that may allow the employee to deduct these expenses. McMaster University has a legal obligation to ensure that the form is completed accurately.