**Complete Policy Title:** Declaration of Conditions of Employment (T2200) Form  
**Policy Number:** n/a  

**Approved by:**  
Vice-President (Administration)  
**Date of Most Recent Approval:**  
April 2014

**Date of Original Approval:**  
February 2000  
**Supersedes/Amends Policy dated:**  
June 2009

**Responsible Executive:**  
Vice-President (Administration)  
**Enquiries:**  
Vice-President (Administration)

**DISCLAIMER:** If there is a discrepancy between this electronic policy and the written copy held by the policy owner, the written copy prevails.

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**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.
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

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