Procedures for Processing Article 19.2 Requests
Form T2200 Declaration of Conditions of Employment

Overview

Under the CUPE 4600-2 Collective Agreement (“the Agreement”) members may request the Employer complete the form required by Revenue Canada to support a claim for home office expenses (e.g. Form T2200 Declaration of Conditions of Employment).

Article 19.2 of the Agreement states:

An employee may request, in writing stating reasons, that the Employer complete the form required by Revenue Canada (currently the T2200 Form) for the employee to use in support of a claim for home office expenses. Such request shall not be unreasonably denied.

This form supports a claim on a personal income tax return for expenses related to employment.

Such claims may be appropriately and legitimately claimed expenses only in instances where employees’ contracts of employment require that they pay their own expenses while carrying out their duties as per the Canada Revenue Agency’s (CRA) Interpretation Bulletin IT-352, Employee’s Expenses, Including Work Space in Home Expenses.

General Applicability at Carleton University

The terms and conditions of employment negotiated between the Employer and CUPE 4600-2 do not require employees to incur employment expenses. Article 19 of the CUPE 4600-2 Collective Agreement provides employees with appropriate space and the use of other facilities required for the performance of duties. Although some contract instructors may choose to, for instance, mark papers and respond to emails from a home office, this is not a requirement under the Agreement.

Accordingly, absent clear supporting documentation showing the employee is required to incur such expenses, requests to complete Form T2200 for the employee to use in support of a claim for home office expenses will be reasonably denied.

Only in exceptional situations may the Employer confirm that an employee was required to pay their own expenses while carrying out their employment duties.

Exceptional Situations:

In exceptional situations the Employer may confirm in writing that an employee is required to incur employment expenses as a condition of employment. These situations should be reviewed by the Chair/Director. Such a process of review will focus on the validity of the claim (e.g. incurring expenses not reimbursable via the Professional Development Fund and/or the Teaching Innovation Grant).

Employees and Chairs/Directors must ensure their responses to questions on Form T2200 are accurate and truthful. Failure to do so may be considered an offence under the Income Tax Act and persons found guilty of an offence may be subject to fines and imprisonment.
Form T2200:
1. The Employee should fill out Part A of Form T2200 and provide the form to the relevant Chair/Director with a brief written statement outlining the type of expenses incurred and the basis for requesting the Employer complete Form T2200 per Article 19.2 of the CUPE 4600-2 Collective Agreement;

2. The Chair/Director should review the Form carefully to determine the following:

   (i) Were there any special arrangements made with this individual at their point of hire (e.g. was a standard employment contract issued & signed off on, or were there special provisos pertaining to this particular individual, such as being assigned to work from home)?

   • If the answer to question 2(i) above is NO, it follows then that the response to question (1) of Part B – Conditions of Employment of the CRAs T2200 form is also NO:

   o Did this employee’s contract require him or her to pay his or her own expenses while carrying out the duties of employment?

   • And in such instances, again per question (1) of Part B – Conditions of Employment of the CRAs T2200 form:

   o If no, the employee is not entitled to claim employment expenses and you are not required to answer any of the other questions.

3. If the answer to question 2(i) above is YES, the remainder of the CRAs T2200 form is to be filled out and signed off on by the Chair/Director;

   • The Chair/Director needs to carefully consider whether the expenses that are being claimed were all required under the employee’s contract of employment and/or were eligible for reimbursement by the University. For instance:

   o Question 6: Did you require this employee to pay for expenses for which he or she did or will receive a reimbursement?

   The Chair/Director is advised here to heed whether or not the employee in question accessed the Professional Development Fund per Article 20 of the CUPE 4600-2 Collective Agreement; both the Human Resources Office and Financial Services keep a running “live” list of employees applying for reimbursement from this fund;

   o Question 10: Did this employee’s contract of employment require him or her to use a portion of his or her home for work? If yes, approximately what percentage of the employee’s duties of employment were performed at their home office?

   The Chair/Director is advised to use the attached spreadsheet to together work out with the employee this percentage, noting that the Total Hours are not to exceed 225 hours.

4. Simultaneously the Chair/Director is to advise the Dean and to forward to the Dean copies of the relevant correspondence(s) so that the Dean is aware of (and can verify) any special contract provisos;

5. Whether the response to question (1) of Part B – Conditions of Employment of the CRAs T2200 form is No or Yes as per questions 2 and 3 above respectively, the Chair/Director is under no obligation to sign the Form and should contact Human Resources office for advice where required.

6. If a Form is completed according to the above process, a copy of the completed form should be forwarded Human Resources to be kept in the employee’s personnel file.