
BRITISH COLUMBIA COUNCIL OF FILM UNIONS

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March 31, 2017

To: Employees working under the BCCFU Master Agreement.
Re: T2200s

The T2200 bulletin contained within the BCCFU Master Agreement states, in part:
It is part of the payroll obligations of an employer to complete the T2200 form when requested to do so.

The bulletin also states:

It is important that employees request to have the form completed while they are still actively employed and the production is still underway.

Before claiming any employment expenses, talk to your accountant. A signed T2200 does not provide an employee with any assurance that expenses incurred are deductible. The eligibility to deduct employment expenses is specifically governed by the CRA. Employees wishing to deduct employment expenses are advised to review the CRA's publications regarding employment expenses and seek advice from a qualified income tax professional.

Best practices for claiming employment expenses will likely include the following:

- Ensure that your deal memo lists each expense (vehicle, tools & supplies, cell phone, etc.) and any associated compensation
- For vehicle expenses, keep a detailed log of all travel incurred as part of your work day. Commuting to and from work is not normally considered allowable travel for the purposes of claiming employment expenses. You will also need to keep track of all vehicle-related expenses
- For tools & supplies, keep a detailed list of all items included in your kit which are required for your job. You will also need to keep track of all expenditures related to maintaining your kit.
- For cell phone expenses, you can only claim the cost of airtime required to do your job.

We hope you find this guidance useful.

Sincerely, on behalf of the BC Council of Film Unions


Paul Klassen, Assistant Executive Director