

Determination of Exemption of an Indian's Employment Income

To make sure correct information is entered, we suggest that this form be filled out by the employer, in the presence of the employee.

As an employer, you can use this form to help determine if an employee's employment income is exempt from income tax. The term "employee" on this form refers only to an employee who is an Indian as defined in the Indian Act.

Read the instructions on the next page for more information on how to fill out this form.

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| Employee identification | | |
| Last name (please print) <i>KIOKE</i> | Usual first name and initials <i>MADELAINE</i> | Social insurance number <i>41436214169</i> |
| Residential address including postal code <i>95 PINE STREET NORTH TIMMINS ONTARIO P4N6K8</i> | | |
| Is the employee's residence located on a reserve? Yes <input type="checkbox"/> No <input type="checkbox"/> | | |

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| Indian status | |
| Is the employee an Indian as defined in the Indian Act? Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| If yes, was the employee an Indian as defined in the Indian Act: | |
| <input type="checkbox"/> prior to 2011? | |
| <input type="checkbox"/> because of Bill C-3 (also known as the Gender Equity in Indian Registration Act)? Only income earned on or after January 31, 2011, may be exempt from tax. | |
| <input type="checkbox"/> because of the creation of the Qalipu Mi'kmaq First Nation Band? Only income earned on or after September 22, 2011, may be exempt from tax. | |

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| Type of exemption ^{*1} | | |
| The employee performs employment duties: | | |
| <input type="checkbox"/> 1. entirely on a reserve | <input type="checkbox"/> 2. entirely off a reserve | <input type="checkbox"/> 3. partially on and partially off a reserve |
| If you chose 3, indicate the percentage of the employment duties the employee performs on a reserve: _____ % | | |
| All of the employee's employment income is exempt from income tax if any one of the following situations applies. Check the appropriate box. | | |
| <input type="checkbox"/> the employee performs at least 90% ^{*2} of the employment duties on a reserve (guideline 1); | | |
| <input type="checkbox"/> the employee and the employer reside on a reserve (guideline 2); | | |
| <input type="checkbox"/> the employee performs more than 50% of the employment duties on a reserve, and the employee or the employer resides on a reserve (guideline 3); or | | |
| <input type="checkbox"/> the employee's employment duties are connected to the employer's non-commercial activities carried on exclusively for the benefit of Indians who, for the most part, reside on reserves and the employer resides on a reserve; and the employer is: | | |
| <ul style="list-style-type: none">• an Indian band that has a reserve or a tribal council representing one or more Indian bands that have reserves; or• an Indian organization controlled by one or more such bands or tribal councils and is dedicated exclusively to the social, cultural, educational, or economic development of Indians who, for the most part, reside on reserves (guideline 4). | | |
| ^{*1} The type of exemption is based on the Indian Act Exemption for Employment Income Guidelines. For a full description of the Guidelines including examples of exempt income and term definitions, go to canada.ca/en/revenue-agency/services/aboriginal-peoples/indian-act-exemption-employment-income-guidelines . | | |
| ^{*2} Proration rule may apply: When less than 90% of the duties of an employment are performed on a reserve and the employment income is not exempted by another guideline, the exemption is to be prorated. The exemption will apply to the portion of the income related to the duties performed on the reserve. | | |

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| Employee certification | |
| I certify that the information given on this form is correct and complete. | |
| Signature <i>Madeline Keoke</i> | Date <i>Sept 20, 2021</i> |


Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-info-source.

- The employment income from a particular employment will not be exempt from income tax where one of the main reasons for that employment relationship is to establish a connecting factor to a reserve. A connecting factor is a fact which connects income to a reserve. For example, the fact that the employer is resident on a reserve is a connecting factor.
- If the employee's circumstances change, the employee will be required to fill out a new form.
- Keep a completed form on file for each employee. We may ask to review the form to verify that the income earned qualifies to be exempt from income tax based on the circumstances of the employment.
- For information on the requirements to deduct Canada Pension Plan contributions and employment insurance premiums, and for instructions on reporting requirements, see Guide T4001, Employers' Guide – Payroll Deductions and Remittances, and Guide RC4120, Employers' Guide – Filing the T4 Slip and Summary.

Employment-related income

Employment insurance benefits, retiring allowances, Canada Pension Plan benefits, Quebec Pension Plan benefits, registered pension plan benefits, and wage-loss replacement plan benefits will be exempt from income tax when they are received as a result of employment income that was exempt from tax. If a portion of the employment income was exempt, a similar portion of these amounts will be exempt.




BMO 

MS MADELAINE KIOKE
65 RUE PINE N
TIMMINS ON P4N6K8

DATE: 20 Y Y M M - D D

PAY TO THE / PAYEZ À
ORDER OF / L'ORDRE DE

VOID / ANNULÉ / 100 DOLLARS 

MEMO / POUR _____ MP

37522 **001** **3987-288**
 Transf # / Numéro d'identification Institution # / Numéro de l'institution Account # / Numéro de compte





**NISHNAWBE - ASKI
Legal Services Corporation**

Employee Information

1. Personal Information

Full Given Name: KIOKE MADELAINE
Last First M Initial.

Address: 95 Pine Street North
Street Address Box #

Timmins ON P4N6K8
City/Town Province Postal Code

Home Phone: () Alternate Phone: (705) 274-8511

Primary Email: kiokemadelaine@yahoo.ca DOB 11/09/1950
MID/Y

SSN #: 443-624-069 Status # 1430174601

2. Job Information

Title: Community Legal Wkr. Employee ID: _____

Supervisor: Heather Baillie Department: LAO

Work Location: _____ Work Email: mKioke@nanlegal.on.ca

Work Phone: () Cell Phone: ()

Start Date: September 20, 2021 Benefits _____ Pension: Y / N _____

Term Date: December 20, 2021 Salary: \$ 45,000.00

3. Emergency Contact Information

Full Name: Fletcher Janet
Last First M Initial.

Address: 421 main Street
Street Address Box #

Smooth Rock Falls ON P0L0B3
City/Town Province Postal Code

Primary Phone: (705) 338-7333 Alternate Phone: ()

Relationship: daughter