



Nishnawbe-Aski Legal Services Corporation

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NEW EMPLOYEE DETAIL FORM

Personal Information:

First Name: Kerina Last Name: Wabasse
Date of Birth (YYYY/MM/DD): 1989/06/30
Phone #: (807)633-8648 Alt. #: _____
Email (Personal): kwabasse@gmail.com

Home Address:

PO BOX 202 WEBEQUIE ON P0T 3A0
Street City Province Postal Code

Mailing Address (if different):

P.O Box City Province Postal Code

Employment Information:

Start Date: September 17, 2023 Employee #: _____
Employment Type: Permanent Contract
Employment Status: Full Time Part Time Casual
End Date: _____
Position: Community Safety Justice Liaison Worker, Salary: 54,113
Manager: Kenneth Sackaney Pay Band: 6
Grid: 0

Banking & Payroll Information:

Name of Bank: CIBC
Account #: 8478538
Transit #: 00897
Institution #: 010
SIN #: 537-758-476

Tax Exemption:

Declaration Form Attached?
 Yes Band Membership #: 2400116301
 No - Fed/Prov Tax Forms Attached

Pension and Benefits:

Pension Eligibility Date: December 17, 2023
Benefit Eligibility Date: December 17, 2023

Finance Only:

Date Received: _____ Entered into Adagio Systems by: _____



**NISHNAWBE - ASKI
Legal Services Corporation**

Employee Information

1. Personal Information

Full Given Name: Wabasse Kerina S. P
Last First M Initial.

Address: PO Box 202 202
Street Address Box #

Webesque ON P0T3A0
City/Town Province Postal Code

Home Phone: () Alternate Phone: (807) 633 8648

Primary Email: KWabasse@gmail.com DOB 06 / 30 / 1989
M/D/Y

SSN #: 537758476 Status # 2400116301

2. Job Information

Title: CSJLW Employee ID: _____

Supervisor: Kenneth Sckanay Department: RT

Work Location: Webesque Work Email: kwabasse@nanlegal.on.ca

Work Phone: () Cell Phone: (807) 633 8648

Start Date: Sept 17, 2023 Benefits Dec 17, 2023 Pension N Dec 13, 2023

Term Date: _____ Salary: \$54,113

3. Emergency Contact Information

Full Name: Wabasse Kerry
Last First M Initial.

Address: PO Box 202, webesque ON 202
Street Address Box #

Webesque ON P0T3A0
City/Town Province Postal Code

Primary Phone: (807) 633 5207 Alternate Phone: (807) 632 5770

Relationship: Father

ServiceOntario.ca

9 CLASS/ CATEGORIE

Automobile/combin. (max. 11,000 kg),
remorq. véhicule (max. 4600 kg)
Automobiles/ensembles de véhicules
(11000 kg max.), véhicule remorqué
ne dépassant pas 4600 kg

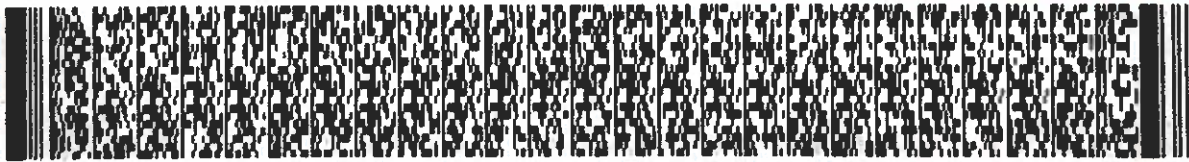
12 RESTRICTIONS/ CONDITIONS

Corr Lenses/Verres corr.

GN1661663



3899150





Account Information

Set up your direct deposits and pre-authorized payments easily and conveniently.

Print, sign and submit this form as follows:

Direct Deposit: receive your payroll or other deposits into your account. Complete and submit this form to your employer or the company depositing the payment into your account.

Pre-authorized Payment: automatically pay your bills from your account. Complete and submit this form to your billing company to allow them to take the payment from your account.

Your Information

Name: KERINA WABASSE

Address: PO BOX 202
WEBEQUIE ON
P0T 3A0

Direct Deposit Information

Transit: 00897

Institution Number: 010

Account Number: 8478538

Void Cheque

KERINA WABASSE PO BOX 202 WEBEQUIE ON P0T 3A0	DATE	<input type="text"/>
PAY TO THE ORDER OF		\$ <input type="text"/>
00897 010 8478538		CIBC

Signature:

Date:



Government
of Canada

Gouvernement
du Canada

3633391

CERTIFICATE OF INDIAN STATUS - CERTIFICAT DE STATUT D'INDIEN



This is to certify that - Le présent atteste que

Family Name - Nom de famille

WABASSE

Given Names - Prénoms

Kerina Sarah P.

Alias - Nom d'emprunt

Registration No - Numéro d'inscription

2400116301

is an Indian within the meaning of the *Indian Act*, chapter 27, Statutes of Canada (1985).
est un Indien au sens de la *Loi sur les Indiens*, chapitre 27 des Lois du Canada (1985).

Date of Birth - Date de naissance

Registry Group - Groupe d'enregistrement

1989.06.30

WEBEQUIE FN

Gender - Genre

F

This card is valid until
Cette carte est valide jusqu'au

2026/08/16

Holder's Signature - Signature du titulaire

Issuing Officer's Signature - Signature de l'agent émetteur

Issue Date - Date d'émission

2021.08.16

Finder please return postage free to GC Ottawa, Ontario, Canada K1A 0H4
Quiconque trouve le présent est prié de le retourner franc de port, au GC, Ottawa (Ontario) Canada, K1A 0H4

83-004 2020-11-23 7530-21-023-3673



Human Resources
Development Canada

Développement des
ressources humaines Canada

SOCIAL
INSURANCE
NUMBER

NUMÉRO
D'ASSURANCE
SOCIALE

537 758 476

KERINA SARAH PAMELA WABASSE



2023 Ontario Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.

Fill out this form based on the best estimate of your circumstances.

Last name <i>Wabasse</i>	First name and initial(s) <i>Kenna S.P</i>	Date of birth (YYYY/MM/DD) <i>1989 06 30</i>	Employee number
Address <i>PO Box 202, Wabasse, P0T3A0</i>	Postal code <i>P0T3A0</i>	For non-residents only Country of permanent residence	Social insurance number <i>537758476</i>

<p>1. Basic personal amount – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer or payer at the same time in 2023, see "More than one employer or payer at the same time" on page 2.</p>	11,865
<p>2. Age amount – If you will be 65 or older on December 31, 2023, and your net income will be \$43,127 or less, enter \$5,793. You may enter a partial amount if your net income for the year will be between \$43,127 and \$81,747. To calculate a partial amount, fill out the line 2 section of Form TD1ON-WS, Worksheet for the 2023 Ontario Personal Tax Credits Return.</p>	
<p>3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter whichever is less: \$1,641 or your estimated annual pension.</p>	
<p>4. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$9,586.</p>	
<p>5. Spouse or common-law partner amount – Enter \$10,075 if you are supporting your spouse or common-law partner and both of the following conditions apply:</p> <ul style="list-style-type: none"> • Your spouse or common-law partner lives with you • Your spouse or common-law partner's net income for the year will be \$1,007 or less <p>You may enter a partial amount if your spouse's or common-law partner's net income for the year will be between \$1,007 and \$11,082. To calculate a partial amount, fill out the line 5 section of Form TD1ON-WS.</p>	
<p>6. Amount for an eligible dependant – Enter \$10,075 if you are supporting an eligible dependant and all of the following conditions apply:</p> <ul style="list-style-type: none"> • You do not have a spouse or common-law partner, or you have a spouse or common-law partner who does not live with you and who you are not supporting or being supported by • The dependant is related to you and lives with you • The dependant's net income for the year will be \$1,007 or less <p>You may enter a partial amount if the eligible dependant's net income for the year will be between \$1,007 and \$11,082. To calculate a partial amount, fill out the line 6 section of Form TD1ON-WS.</p>	
<p>7. Ontario caregiver amount – You may claim this amount if you are supporting an eligible infirm dependant aged 18 or older who is your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> • child or grandchild • parent, grandparent, brother, sister, aunt, uncle, niece or nephew who is resident in Canada <p>To calculate this amount, fill out the line 7 section of Form TD1ON-WS.</p>	
<p>8. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, or disability amount on their income tax and benefit return, enter the unused amount.</p>	
<p>9. Amounts transferred from a dependant – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount.</p>	
<p>10. TOTAL CLAIM AMOUNT – Add lines 1 to 9. Your employer or payer will use this amount to determine the amount of your provincial tax deductions.</p>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>

Filling out Form TD1ON

Fill out this form only if you are an employee working in Ontario or a pensioner residing in Ontario and any of the following apply:

- you have a new employer or payer, and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change the amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1ON, your employer or payer will deduct taxes after allowing the basic personal amount only.

More than one employer or payer at the same time

- If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1ON for 2023, you cannot claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1ON, check this box, enter "0" on line 10 and do not fill in lines 2 to 9.

Total income is less than the total claim amount

- Tick this box if your total income for the year from all employers and payers will be less than your total claim amount on line 10. Your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

If you want to have more tax deducted at source, fill out section "Additional tax to be deducted" on the federal Form TD.

Reduction in tax deductions

You may ask to have less tax deducted at source if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-5525.

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 a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-info-source.

Certification

I certify that the information given on this form is correct and complete.

Signature



It is a serious offence to make a false return.

Date

2022-12-19

2023 Personal Tax Credits Return

TD1

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your tax deductions.

Fill out this form based on the best estimate of your circumstances.

If you do not fill out this form, your tax deductions will only include the basic personal amount, estimated by your employer or payer based on the income they pay you.

Last name <i>Wabasse</i>		First name and initial(s) <i>Kenna S. P</i>	Date of birth (YYYY/MM/DD) <i>1989 06 30</i>	Employee number
Address <i>PO Box 202, Webequie, ON, P0T3A0</i>		Postal code <i>P0T3A0</i>	For non-residents only Country of permanent residence	Social insurance number <i>537758476</i>

1. Basic personal amount – Every resident of Canada can enter a basic personal amount of \$15,000. However, if your net income from all sources will be greater than \$165,430 and you enter \$15,000, you may have an amount owing on your income tax and benefit return at the end of the tax year. If your income from all sources will be greater than \$165,430, you have the option to calculate a partial claim. To do so, fill in the appropriate section of Form TD1-WS, Worksheet for the 2023 Personal Tax Credits Return, and enter the calculated amount here.

2. Canada caregiver amount for infirm children under age 18 – Only one parent may claim \$2,499 for each infirm child born in 2006 or later who lives with both parents throughout the year. If the child does not live with both parents throughout the year, the parent who has the right to claim the "Amount for an eligible dependant" on line 8 may also claim the Canada caregiver amount for the child.

3. Age amount – If you will be 65 or older on December 31, 2023, and your net income for the year from all sources will be \$42,335 or less, enter \$8,396. You may enter a partial amount if your net income for the year will be between \$42,335 and \$98,309. To calculate a partial amount, fill out the line 3 section of Form TD1-WS.

4. Pension income amount – If you will receive regular pension payments from a pension plan or fund (not including Canada Pension Plan, Quebec Pension Plan, old age security, or guaranteed income supplement payments), enter whichever is less: \$2,000 or your estimated annual pension income.

5. Tuition (full-time and part-time) – Fill in this section if you are a student at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees. Enter the total tuition fees that you will pay if you are a full-time or part-time student.

6. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$9,428.

7. Spouse or common-law partner amount – Enter the difference between the amount on line 1 (line 1 plus \$2,499 if your spouse or common-law partner is infirm) and your spouse's or common-law partner's estimated net income for the year if both of the following conditions apply:

- You are supporting your spouse or common-law partner who lives with you
- Your spouse or common-law partner's net income for the year will be less than the amount on line 1 (line 1 plus \$2,499 if your spouse or common-law partner is infirm)

In all cases, go to line 9 if your spouse or common-law partner is infirm and has a net income for the year of \$26,782 or less.

8. Amount for an eligible dependant – Enter the difference between the amount on line 1 (line 1 plus \$2,499 if your eligible dependant is infirm) and your eligible dependant's estimated net income for the year if all of the following conditions apply:

- You do not have a spouse or common-law partner, or you have a spouse or common-law partner who does not live with you and who you are not supporting or being supported by
- You are supporting the dependant who is related to you and lives with you
- The dependant's net income for the year will be less than the amount on line 1 (line 1 plus \$2,499 if your dependant is infirm and you cannot claim the Canada caregiver amount for infirm children under 18 years of age for this dependant)

In all cases, go to line 9 if your dependant is 18 years or older, infirm, and has a net income for the year of \$26,782 or less.

9. Canada caregiver amount for eligible dependant or spouse or common-law partner – Fill out this section if, at any time in the year, you support an infirm eligible dependant (aged 18 or older) or an infirm spouse or common-law partner whose net income for the year will be \$26,782 or less. To calculate the amount you may enter here, fill out the line 9 section of Form TD1-WS.

10. Canada caregiver amount for dependant(s) age 18 or older – If, at any time in the year, you support an infirm dependant age 18 or older (other than the spouse or common-law partner or eligible dependant you claimed an amount for on line 9 or could have claimed an amount for if their net income were under \$17,499) whose net income for the year will be \$18,783 or less, enter \$7,999. You may enter a partial amount if their net income for the year will be between \$18,783 and \$26,782. To calculate a partial amount, fill out the line 10 section of Form TD1-WS. This worksheet may also be used to calculate your part of the amount if you are sharing it with another caregiver who supports the same dependant. You may claim this amount for more than one infirm dependant age 18 or older.

11. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition amount, or disability amount on their income tax and benefit return, enter the unused amount.

12. Amounts transferred from a dependant – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their tuition amount on their income tax and benefit return, enter the unused amount.

13. TOTAL CLAIM AMOUNT – Add lines 1 to 12.

Your employer or payer will use this amount to determine the amount of your tax deductions.

Filling out Form TD1

Fill out this form **only** if any of the following apply:

- you have a new employer or payer, and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change the amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to claim the deduction for living in a prescribed zone
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

More than one employer or payer at the same time

- If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1 for 2023, you **cannot** claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1, check this box, enter "0" on Line 13 and do not fill in Lines 2 to 12.

Total income is less than the total claim amount

- Tick this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

For non-resident only (Tick the box that applies to you.)

As a non-resident, will 90% or more of your world income be included in determining your taxable income earned in Canada in 2023?

- Yes (Fill out the previous page.)
- No (Enter "0" on line 13, and do not fill in lines 2 to 12 as you are not entitled to the personal tax credits.)

Call the international tax and non-resident enquiries line at **1-800-959-8281** if you are unsure of your residency status.

Provincial or territorial personal tax credits return

You also have to fill out a provincial or territorial TD1 form if your claim amount on line 13 is more than \$15,000. Use the Form TD1 for your province or territory of **employment** if you are an employee. Use the Form TD1 for your province or territory of **residence** if you are a pensioner. Your employer or payer will use both this federal form and your most recent provincial or territorial Form TD1 to determine the amount of your tax deductions.

Your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount if you are claiming the basic personal amount **only**.

Note: You may be able to claim the child amount on Form TD1SK, 2023 Saskatchewan Personal Tax Credits Return if you are a Saskatchewan resident supporting children under 18 at any time during 2023. Therefore, you may want to fill out Form TD1SK even if you are **only** claiming the basic personal amount on this form.

Deduction for living in a prescribed zone

You may claim any of the following amounts if you live in the Northwest Territories, Nunavut, Yukon, or another prescribed **northern** zone for more than six months in a row beginning or ending in 2023:

- \$11.00 for each day that you live in the prescribed northern zone
- \$22.00 for each day that you live in the prescribed northern zone if, during that time, you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction

Employees living in a prescribed **intermediate** zone may claim 50% of the total of the above amounts.

For more information, go to canada.ca/taxes-northern-residents.

\$

Additional tax to be deducted

You may want to have more tax deducted from each payment if you receive other income such as non-employment income from CPP or QPP benefits, or old age security pension. You may have less tax to pay when you file your income tax and benefit return by doing this. Enter the additional tax amount you want deducted from each payment to choose this option. You may fill out a new Form TD1 to change this deduction later.

\$

Reduction in tax deductions

You may ask to have less tax deducted at source if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms-publications or call **1-800-959-5525**.

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 a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-info-source.

Certification

I certify that the information given on this form is correct and complete.

Signature



Date

2022-12-18

It is a serious offence to make a false return.

Nishnawbe-Aski Legal Services Corporation

Acknowledgement



****I hereby acknowledge that I have received a copy of the Nishnawbe-Aski Legal Services Corporation, Employee Manual containing the Personnel and Harassment Policies of the Corporation.****

****I hereby acknowledge that I have read and understood the Employee Manual.****

Kerina Wabaso

Print Name

[Handwritten Signature]

Signature

Dated this 14th day of September, 2023



**NISHNAWBE-ASKI LEGAL SERVICES CORPORATION
OATH OF CONFIDENTIALITY**

As a person working at Nishnawbe-Aski Legal Services Corporation (“NALSC”) you are privy to confidential material. Confidentiality of client and NALSC information is essential. While at NALSC, you shall not disclose to any member of the public any confidential information obtained during his/her position with NALSC.

All NALSC files are to be treated as confidential material and may not be disclosed except in accordance with the provisions of NALSC’s policies and Service Agreements. No one is to read files except in so far as the position requires it. Files are not to be discussed at any time with anyone within NALSC, except for NALSC related business.

Confidentiality also applies to information about financial and personnel matters or any other confidential information that is attained during your position with NALSC. We are entrusted with the confidential records of clients and of personnel throughout the Corporation and are always expected to comply with NALSC’s Oath of Confidentiality Agreement.

EMPLOYEE STATEMENT OF NON-DISCLOSURE

I have read and understand this statement. I agree to abide by NALSC’s Oath of Confidentiality Agreement as a condition of my position at Nishnawbe-Aski Legal Services Corporation. Unauthorized disclosure of any confidential material may result in my immediate discharge from my position and may result in further legal action.

I acknowledge that I am bound by the terms of this agreement and further, that these confidentiality requirements continue after my position with NALSC has ceased.

[Signature]
SIGNATURE

Sept 17, 2023
DATE

Kerina Wobase
PRINT FULL NAME

Liberty Gorman
SIGNATURE OF WITNESS

Sept 19, 2023
DATE

Liberty Gorman
PRINT FULL NAME OF WITNESS

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.

Employee identification

Last name (please print) <i>Wabasse</i>	Usual first name and initials <i>Kenna S.P</i>	Social insurance number <i>537758476</i>
Residential address including postal code <i>Weheguocw, P0Bx202, P0T5A0</i>		
Is the employee's residence located on a reserve?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Indian status

Is the employee an Indian as defined in the Indian Act? Yes No

If yes, was the employee an Indian as defined in the Indian Act:

prior to 2011?

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.

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.

Type of exemption ^{*1}

The employee performs employment duties:

1. entirely on a reserve 2. entirely off a reserve 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.

the employee performs **at least 90% ^{*2}** of the employment duties on a reserve (guideline 1);

the employee and the employer reside on a reserve (guideline 2);

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

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:

- 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.

Employee certification

I certify that the information given on this form is correct and complete.

Signature *[Signature]* Date *Sept 17, 2023*

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.

Instructions

- 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.