



Regulation 102 Waiver Application – Joint Employer/Employee

Part A – Non-resident employee certification (please print)

1. Legal name (first name, last name): _____

2. Professional or operating name (if different than legal name): _____

3. Address: _____

4. Enter your social insurance number (SIN) or individual tax number (ITN):
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5. Enter your Social Security number or similar government tax number in country of residence: _____

6. Country of residence: _____

7. If you were previously employed in Canada during the 12-month period prior to this most recent employment in Canada, provide the following:
 Duration of previous employment: _____ Remuneration related to previous employment: _____

8. Indicate the type of employment services you will be providing in Canada: _____

9. Indicate where the employment services will be provided in Canada (city, province): _____

Declaration of non-resident employee
 I (print legal name), _____, certify that the information given in Part A of this form is correct and complete and that I am entitled to the benefits of the tax treaty between Canada and the country indicated in box 6 above for income tax purposes.
 I appoint my employer, as identified in Part B of this form, to act on my behalf when dealing with the Canada Revenue Agency (CRA) on all matters pertaining to this waiver application, including the application for and receipt of the Individual Tax Number if the application is required.

 Signature of employee

 Date

Part B – Non-resident employer certification (please print)

1. Employer legal name: _____

2. Business Number (RP or RC):
 | | | | | | | | | | R | | | | |

3. Employer address: _____

4. Contact name: _____

5. Telephone number: _____

6. Fax: _____

7. Total remuneration (in Canadian dollars) to be paid to your employee for employment duties performed in Canada. Remuneration to be paid cannot exceed CAN \$10,000 for an employee resident in the United States or CAN \$5,000 for an employee resident in another country that has a tax treaty with Canada when using this form. If remuneration exceeds these amounts, the employee should apply for a new waiver by writing to the CRA. \$ _____

8. Employee's starting date of assignment in Canada (month, year): _____
 Duration of assignment in Canada: _____

9. If the employee is not a resident of the United States, please indicate if you were a resident of Canada or had a permanent establishment in Canada during the employee's assignment: Yes No

10. Could the employee's assignment in Canada be extended? Yes No
 Details: _____

Declaration of the non-resident employer

I certify that the information given in Part B is correct and complete and that the employee has completed and signed Part A.
 I agree to provide the CRA with:

- the employee's ITN and/or the information required to apply for an ITN before the end of the calendar year; and
- a T4 Statement of Remuneration for this employee for the year reporting the remuneration paid as well as the ITN or SIN.

I agree that any failure to provide this information may result in the denial of any future R102-J waiver requests.

 Name of the employer (print legal name)

 Name and title of authorized person (print)

 Signature of employer or authorized person

 Date

Instructions for non-resident employee

Use this form if you are a non-resident employee seeking treaty-based tax relief from Regulation 102 withholding while providing employment services in Canada during the calendar year and you are a resident of:

- the United States and are expected to earn no more than CAN \$10,000; or
- another country that has a tax treaty with Canada and are expected to earn no more than CAN \$5,000.

a) How do you apply?

1. Complete and sign Part A of this form and attach the appropriate identification documents, if required.
2. If you do not have a SIN and you have a work permit, you must apply for a SIN from Service Canada. For more information about obtaining a SIN, call Service Canada toll-free at **1-800-206-7218** and select option "3" for SIN information. If you are calling from outside Canada, or if you have a rotary dial telephone, call **506-548-7961** (long distance charges will apply). You may also visit their Web site at www.servicecanada.gc.ca.

If you do not have a SIN or an ITN, your employer can apply for an ITN on your behalf. Please complete and provide your employer with Form T1261, *Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents*, along with certified or notarized copies of documentation that includes your name, photograph, and date of birth. Examples of acceptable documents include a passport, work permit, driver's licence, birth certificate, or visitor record. You can get Form T1261 on the CRA Web site at www.cra-arc.gc.ca.

3. You must submit Form R102-J and, if applicable, Form T1261 to your employer before you provide services in Canada. Your employer must send a copy of these forms to the CRA tax services office (TSO) that serves the area where you will be providing services in Canada, including any additional documentation 30 days before the employment services in Canada are to begin.
4. Your payer will sign Part B of Form R102-J and provide you with a copy.
5. Your payer will also provide you with a T4 *Statement of Remuneration* paid reporting the amounts paid to you before the end of February of the following year.

b) Conditions

1. You may have an obligation to file a tax return in Canada. For more information, see Guide 5013-G, *General Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada*, available on the CRA Web site at: www.cra.gc.ca. Failure to fulfill your tax filing requirements may result in future waiver requests being denied.
2. If the information presented in this waiver application changes for any reason, you must inform the CRA immediately. Failure to do so may result in the waiver request being rescinded and the withholding requirement reinstated.

Instructions for non-resident employers

1. Review Form R102-J submitted by the employee to ensure that the employee has completed and signed Part A. If the employee does not have an ITN, ensure that you attach Form T1261 and the supporting documents to the waiver application (see paragraph 4 below). An ITN will be assigned once the forms are submitted to the CRA. If Part A has not been completed, you must withhold the appropriate amount of tax. For more information, see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.
2. Complete and sign Part B of the form and provide a copy to the employee.
3. If one of the following conditions is met, the CRA will issue you authorization to not withhold tax:
 - A) Total remuneration (in Canadian currency) to be paid to your employee for employment duties performed in Canada does not exceed CAN \$10,000 if the employee is a resident of the United States;OR
 - B) Total remuneration (in Canadian currency) to be paid to your employee for employment duties performed in Canada does not exceed CAN \$5,000 if the employee is a resident of a country that has a tax treaty with Canada that exempts this employee from tax in Canada.

Send a copy of this form and any additional documentation to the CRA tax services office (TSO) that serves the area where the employee's services will be provided 30 days before the employment services in Canada are to begin. The TSO will make every effort to process properly documented waiver applications in situations where they are received less than 30 days before the employment services in Canada are to begin.

4. If the employee does not have an ITN, you must submit Form T1261 along with the supporting documentation at the same time as Form R102-J. If the documentation to apply for an ITN is not available at the time of the R102-J application, you have until the end of the calendar year to submit it along with Form T1261 to the CRA.
5. If the total remuneration expected to be paid to the employee exceeds the income thresholds indicated in paragraph 3 above, you must withhold and remit the appropriate withholdings. For more information, see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.
6. Complete and file a T4 Information return with the CRA, and provide the employee with their copy of the T4 slip. You must report the employee's ITN or SIN on their T4 slip. For more information, see Guide RC4120, *Employers' Guide – Filing the T4 Slip and Summary*.
7. If the information presented in this waiver application changes for any reason, you should notify the CRA immediately. Failure to do so may result in the waiver request being rescinded and the withholding requirement reinstated.
8. Contact the CRA tax services office that serves the area where your employee will be providing services in Canada if you have any questions regarding the form.