

# Plan Sponsor's Confirmation of Member's Tax-Exemption



**This form is required only if all of the following forms can't be provided:**

- TD1 – IN form (Determination of Exemption of an Indian's Employment Income)
- TD1 – Federal Personal Tax Credits Return
- TD1 – Provincial equivalent Personal Tax Credits Return (for Quebec - TP1015.3 - Source Deductions Return)

Please email the completed forms to [disabilityclaims@sunlife.com](mailto:disabilityclaims@sunlife.com). To ensure the privacy of your member's personal information, send this completed form by email only if you have secure Transport Layer Security (TLS) email set up.

If you don't have TLS secure email, please fax or mail it to us at:

**Halifax:**

**Fax: 1-866-639-7850**

PO Box 11480 Stn CV  
Montreal QC H3C 5P5

**Kitchener - Waterloo:**

**Fax: 1-866-209-7215**

PO Box 100 Stn C  
Kitchener ON N2G 3W9

**Montreal:**

**Fax: 1-866-639-7846**

PO Box 11037 Stn CV  
Montreal QC H3C 4W8

**Edmonton:**

**Fax: 1-866-639-7820**

PO Box 2733 Stn Main  
Edmonton AB T5J 5C9

**Toronto:**

**Fax: 1-866-639-7851**

PO Box 950 Stn A  
Toronto ON M5W 1G5

**Vancouver:**

**Fax: 1-866-639-7829**

PO Box 48810 Stn Bentall  
Vancouver BC V7X 1A6

## Important information

If the forms above aren't available, please complete the form below instead. You can email, fax or mail a completed copy of it to us using the instructions above.

If the information on this form is not completed and signed, you consent to Sun Life paying disability benefits to the member at the standard tax rate. **Once we begin paying claims, we can't change the tax status.** If this is incorrect, then you accept liability for any taxes incorrectly withheld and will indemnify Sun Life for its losses in the event of a third-party claim.

On this form, "we" refers to Sun Life Assurance Company of Canada ("Sun Life") and "I" or "you" refers to the authorized representative of the plan sponsor, having authority to bind the plan sponsor.

The plan sponsor is the party that contracts with Sun Life. They may be the member's employer. This isn't required as long as the employer's employees are also covered under the benefits plan (the "plan").

## Instructions (Please keep a copy for your records):

### 1. Complete and return this form for an employee who is:

- registered under the *Indian Act* (the term "Indian" is used as it has legal meaning under the *Indian Act*),
- eligible to a tax exemption on a portion or all of their income, and
- submitting a claim for taxable short-term and/or long-term disability benefits.

Sponsor Name:

Contract Number:

Member Name:

Member ID:

**2. Tax exemption information:**

Under Canada Revenue Agency and Revenu Quebec's administrative guidelines, I certify that the benefits payable under this plan for the member mentioned above are from employment income that's tax exempt under Section 87 of the *Indian Act*. This exemption is because:

- the member and plan sponsor reside on a reserve
- the member performs at least 90% of their employment duties on a reserve
- the member performs more than 50% of their employment duties on a reserve, and the member or plan sponsor reside on a reserve; or
- the member's employment duties are connected to the plan sponsor's non-commercial activities. These activities are exclusively for the benefit of the Indigenous Nation who, for the most part, reside on reserves. The plan sponsor also resides on a reserve:
  - is an Indigenous Nation that has a reserve or tribal council representing one or more Indigenous Nations that have reserves; or
  - is an Indigenous organization controlled by one or more bands or tribal councils dedicated exclusively to the social, cultural, educational, or economic development of Indigenous who, for the most part, reside on reserves.

If the above situations don't apply, I certify that:

- the member performs less than 90% of their employment duties on a reserve, and their employment income isn't exempt from income tax. Because of this, only the employment income for duties performed on the reserve is exempt from income tax as shown below.

Check the applicable tax exemption option for the above member.

- 100% tax exempt
- Partial tax exempt  %

**3. Authorization and signature:**

I certify that the member's income, for the purposes of the benefits payable under this plan, is from employment with \_\_\_\_\_ (name of employer). I also certify that the tax treatment information for their employment income is true and correct. Sun Life agrees to provide the applicable tax exemption on this plan based on the information provided above, and the plan sponsor accepts liability for any tax not withheld, penalty assessed, and/or interest that results from incorrect or incomplete information provided to Sun Life. The plan sponsor agrees to indemnify Sun Life against any liability or cost resulting from any action Sun Life takes in good faith on the information provided in this form. Lastly, I acknowledge that Sun Life can rely on this information to pay disability benefits to the above member.

By signing, I agree that a digital or electronic signature, including my typed name, is as valid and binding as my handwritten signature. I also agree that any copy of this document, including a PDF attached to an electronic message, is as valid and binding as an original document.

Plan sponsor signing officer signature X	Date (dd-mm-yyyy)
---	-------------------