



Application for an Employer Resident Outside Canada to Cover Employment in Canada Under the Canada Pension Plan

Use this form if you are an employer who:

- resides outside Canada, does **not** have an establishment in Canada, and you are applying to cover under the Canada Pension Plan (CPP), the employment in Canada of all your employees who usually live in Canada; or
- is taxable in the United States for operating a business in international transportation and you are applying to cover under the CPP, the employment in Canada of all your employees who usually live in Canada and work in motor vehicles licensed to run in Canada and the United States.

Do **not** use this form if your employees live or work in the province of Quebec or if their employment would not be pensionable in Canada even if, as an employer, you resided and had an establishment in Canada or operated in Canada.

Fill out and send us two copies of this form. We will fill out our part and return one of the copies if we approve your application.

Name of employer	
Address of employer	
Telephone number of employer	Payroll program account
Type of business (Tick the appropriate box.) <input type="checkbox"/> International transportation (motor vehicle) <input type="checkbox"/> Other	
Approximate number of employees first covered by this arrangement	Location in Canada where work takes place

Application and arrangement

The employer named above applies to cover under the CPP, the employment in Canada of all its employees who work and usually live in Canada, and agrees to:

- deduct the employees' CPP contributions, as set out in section 5 of the *Canada Pension Plan Regulations*;
- remit the employees' and employer's CPP contributions, as set out in section 8 of the Regulations;
- deduct and remit these CPP contributions for remuneration paid on and after _____
Date (Year-Month-Day)
 to all employees whose work is described in subsections 22(2), (3), and (5) of the Regulations; and
- file information returns, as set out in Part II of the Regulations.

I declare that the information given in this application is true and complete, and that the following is accurate:

- The employer named above resides outside Canada and does not have an establishment in Canada, as defined in section 15 of the Regulations, or operates a business of the United States in international transportation.
- All employees covered by this arrangement usually live in Canada, outside the province of Quebec. They also work outside the province of Quebec, either in Canada or in motor vehicles licensed to run in Canada and the United States.

Print name of the person authorized to enter into this arrangement

Title or position

Signature of the person authorized to enter into this arrangement

Date (Year-Month-Day)

For Canada Revenue Agency use only

Print name and title of authorized officer	<table style="margin: auto;"> <tr> <td colspan="3">Date</td> </tr> <tr> <td style="border: 1px solid black; width: 20px;">Year</td> <td style="border: 1px solid black; width: 20px;">Month</td> <td style="border: 1px solid black; width: 20px;">Day</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Date			Year	Month	Day			
Date										
Year	Month	Day								

Privacy Act, personal information bank number CRA PPU 070

General Information

Rules and conditions

Employment in Canada by an employer resident outside Canada is pensionable under the CPP if all of these rules apply:

- As an employer, you:
 - reside outside Canada, do not have an establishment in Canada and your employees work in Canada, outside the province of Quebec; or
 - operate a business of the United States in international transportation and your employees work in Canada, outside the province of Quebec, in motor vehicles licensed to run in Canada and the United States.
- The employees usually live in Canada, outside the province of Quebec.
- You apply and agree to:
 - pay the employee's and employer's CPP contributions, as set out in section 8 of the *Canada Pension Plan Regulations*, for the employment of all your eligible employees in Canada; and
 - file information returns, as set out in Part II of the Regulations.

Note

You cannot cancel your application and undertaking once we approve it.

Definition

Establishment in Canada – for an employer, means any office, warehouse, factory, oil or gas well, mine, workshop, farm, timber land, pier, wharf, school, college, club, residence, hotel, motel, restaurant, tavern, bar, or any other place or premises in Canada that is owned, leased, or licensed by the employer and where the employer or its employees work, report for work, or where the employer pays its employees.

Legislative references

Section 6 of the *Canada Pension Plan* and sections 5, 8, 15, 22, and Part II of the Regulations may be of interest to you. To read these texts, go to the webpages of the Department of Justice Canada at www.laws.justice.gc.ca/eng/acts/C-8/index.html and [www.laws.justice.gc.ca/eng/regulations/C.R.C., c. 385/index.html](http://www.laws.justice.gc.ca/eng/regulations/C.R.C.,_c._385/index.html).

Where do you send this form?

Fill out two copies of this form **and** send them to:

**Canada Revenue Agency
CPP/EI Rulings Division
320 Queen Street
Ottawa ON K1A 0L5
Canada**

What if you need help?

To register for a payroll program account, go to www.cra.gc.ca/bn.

For information on deducting and remitting CPP contributions, filing information returns, or the types of employment that are not pensionable in Canada, go to www.cra.gc.ca/payroll and choose "Guide T4001, Employer's Guide – Payroll Deductions and Remittances".

If you need more information after reading the above webpages, call **1-800-959-5525** or **613-940-8497**. We accept collect calls.

However, if the employment takes place in the province of Quebec or if the employees live there, contact Revenu Québec by visiting the webpage www.revenuquebec.ca/en/nous_joindre/entreprises and ask for form RRQ-065.