



Application for a Refund of Overdeducted CPP Contributions or EI Premiums

For the year ending December 31,

Year selection boxes

If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums for an employee for any of the reasons listed in Part A below, complete and mail this form to your tax centre to apply for a refund. The address of your tax center is listed on our website at www.cra.gc.ca/tso. A separate form is required for each employee.

You can send us this application with your T4 information return, or send it later within the following time limits:

- for CPP contributions, no later than four years from the end of the year in which the overpayment occurred;
• for EI premiums, no later than three years from the end of the year in which the overpayment occurred; or
• if an overdeduction results from a decision by the Minister of National Revenue or by the court: a) the time limits described in the previous two bullets, or b) no later than 30 days from the date the decision is communicated to you.

Do not complete this form if you have deducted and reported CPP contributions or EI premiums in excess of the maximum for the year on only one T4 slip for the employee. We will reduce your share to the maximum allowable and notify you of any credit balances when we process your T4 information return. However, if you reported these overdeductions on more than one T4 slip for the employee, complete Part A and Part B so we can calculate the amount of your overpayment.

Do not complete this form if you have overdeducted CPP contributions or EI premiums within the current calendar year. Instead, reduce your current year remittances by the overdeduction.

If you are making an adjustment due to non-pensionable or non-insurable employment and you received a ruling from us, attach a copy of the ruling, or a copy of the related decision by the Minister of National Revenue or by the court. After we receive your completed form and a copy of the ruling or the decision, we will issue the refund.

To get a ruling about whether a person is engaged in pensionable or insurable employment, complete Form CPT1, Request for a Ruling as to the Status of a Worker under the Canada Pension Plan and/or the Employment Insurance Act. To get this form, go to www.cra.gc.ca/forms or call 1-800-959-5525. You can also request a ruling using My Business Account. For more information, go to www.cra.gc.ca/mybusinessaccount.

Do not adjust the CPP contribution or EI premium amounts you report on your employee's T4 slips. We will credit an employee for excess CPP contributions or EI premiums when the employee files his or her income tax return.

For information on overdeducted QPIP premiums, visit Revenu Québec's website at www.revenuquebec.ca.

Tick to show how you want this refund applied

Refund, Transfer to current-year remittance account, Transfer to another CRA account No.

Identification (please print)

Employer's name, Address, Payroll program account, Employee's name, Address, Employee's social insurance number, Postal code

Part A - Tick the reason(s) for this application

Canada Pension Plan (CPP)

Employee under 18 or over 70 years of age, Employee is 65 to 70 years of age, Employee considered disabled under CPP or QPP, Employee died during the year, Employee was not engaged in pensionable employment, Contributions in excess of the maximum amount, Error in reading contribution tables

Employment Insurance (EI)

Premiums in excess of the maximum amount, Employee of a corporation controls % of the voting shares, Employee was not engaged in insurable employment, Error in reading premium tables

