Application for a Refund of Overdeducted CPP Contributions or El Premiums

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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.

For the year ending December 31,			
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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 anothe	er CRA account No:								
Identification (please print)									
Employer's name (as shown on Form PD7A)	Payroll program account								
Address									
	Postal code								
Employee's name (last name first)	Employee's social insurance number								
Address									
	Postal code								
Part A – Tick the reason(s) for this application									
Canada Pension Plan (CPP) Year Month Day Employee under 18 or over 70 years of age Date of birth Image: Date of birth Image: Date of birth Image: Date of birth Employee is 65 to 70 years of age, receiving a retirement pension from CPP or Quebec Pension Plan (QPP) and has elected to stop contributing to the CPP by filing form CPT30 with the employer Year Month Day Date of election Image: Date of election Image: Date of election Image: Date of election Image: Date of election Employee considered disabled under CPP or QPP Year Month Day Date employee was considered to be disabled Image: Date of death Image: Day Year Month Day	Employment Insurance (EI) Premiums in excess of the maximum amount required on earnings paid yearly Employee of a corporation controls% of the voting shares of that corporation (see top of next page) Employee was not engaged in insurable employment (for example, the person was self-employed or related to the owner.) Note: A ruling may be required. Please explain:								
Employee was not engaged in pensionable employment (for example, the person was self-employed.) Note: A ruling may be required.	Error in reading premium tables								
example, the person was self-employed.)	Error in reading premium tables								

Part A (conti	nued) -	- If you comple	ticked the "Emp ete the following	loyee of a c corporate	corporations share arr	on" ange	box, attach ment.	n an upda	ted co	opy of yo	our sh	are reg	jister o	r	
Corporation identification							Date of incorporation								
Incorporated under the law of						Information for Year Month Day Ye the period From to to					Yea	r Month Day			
List the offic	ers of t	he corp	oration. (For rece	ent shareholde	er changes,	pleas	se provide a c	opy of the	Shareł	nolder's Re	egister.)				
President Vice-President							Treasurer								
Secretary Director						Dire				irector					
How many voting shares has the corporation issued? Common shares					shares	Preferred share					3				
How many votes does each type of share have? Common share					shares	Preferred shares									
List the distr	ibution	of the	voting shares. (A	Attach a sepai	rate sheet i	nece	ssary.)								
Name					Number of shares owned					Date of issue					
Have there bee	n any tra	ansfers of	the voting shares?		Yes	No	lf <i>yes</i> (Attao	s, when and ch a separa	I to whe ate she	om were tl et if neces	ne shar sary.)	es trans	ferred?		
Date				Transferred to	ansferred to			Transferred from							
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Certification	n														
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Print name															
Date		Sign	ature of employer or auth	orized officer			Position or office	9			Teleph	ione numb	er		
L										Privacy A	ct, person	al informa	tion bank n	umber CRA PPU 070	