



Employee Overpayment of 2014 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2014, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read the note below)			1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+		2
Add lines 1 and 2.		(maximum \$48,600)	3
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips)			4
Quebec residents (box 18 of your T4 slips)			5
Total premiums payable: enter the amount from line 10 of Schedule 13	+		6
Add lines 4 and 5.	=		7
Line 3 minus \$2,000 (if negative, enter "0")			8
Line 6 minus line 7 (if negative, enter "0")			9
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips)			10
Quebec residents (from box 18 of your T4 slips)			11
Required premium:			
Residents of other than Quebec (multiply line 1 by 1.88%)		(maximum \$913.68)	12
Quebec residents (multiply line 1 by 1.53%)		(maximum \$743.58)	13
Line 9 minus line 10 (if negative, enter "0")			14
Enter the amount from line 8 or line 11, whichever is greater .		Employment insurance overpayment	15

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,038 (\$2,031 if you were a resident of Quebec).

Note: If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.