



Employee Overpayment of 2010 Canada Pension Plan Contributions and 2010 Employment Insurance Premiums

Complete **Section A** in **Part 1** to determine any overpayment of Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions made through employment if you had no self-employment earnings **and** you were not a resident of Quebec on December 31, 2010.

However, if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2010, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension, complete **Section B** in **Part 1** on the next page. Do not complete Section A in Part 1.

Note: If the individual died in 2010, complete Section A in Part 1.

Do not complete this form if you were a resident of Quebec on December 31, 2010, and you made CPP or QPP contributions. See line 452 in your Quebec provincial income tax guide.

Complete **Part 2** on the next page to determine any overpayment of Employment Insurance (EI) premiums paid through employment.

Part 1 – Calculating your Canada Pension Plan overpayment

Section A – Read the above instructions to determine if you should complete this section.

If any of the following situations apply to you, read the instructions below and if applicable, use the table below to determine the maximum amounts for lines 1, 2, 3, and 5:

- If **throughout 2010**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 1.
- If you turned 18 years of age in 2010, use the number of months in the year after the month you turned 18 years of age.
- If you turned 70 years of age in 2010, use the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2010, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2010, use the number of months in the year up to and including the month the individual died.

Total CPP/QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 47,200)		1
Basic CPP/QPP exemption	(maximum \$ 3,500)	-	2
Earnings subject to contribution: line 1 minus line 2 (if negative, enter "0")	(maximum \$ 43,700)	=	3
Total CPP/QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			4
Required contribution: multiply line 3 by 4.95%.	(maximum \$2,163.15)	-	5
Line 4 minus line 5 (if negative, enter "0")	Canada Pension Plan overpayment	=	6

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you can choose to make additional CPP contributions. See "Making additional CPP contributions" on page 35 of the *General Income Tax and Benefit Guide*.

Enter the amount from line 4 or 5, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Monthly proration table for 2010

Applicable number of months	Line 1 or Line 7 Maximum amount of total CPP/QPP pensionable earnings	Line 2 Maximum amount of basic CPP/QPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 3,933.33	\$ 291.66	\$ 3,641.67	\$ 180.26
2	\$ 7,866.66	\$ 583.33	\$ 7,283.33	\$ 360.53
3	\$ 11,800.00	\$ 875.00	\$ 10,925.00	\$ 540.79
4	\$ 15,733.33	\$ 1,166.66	\$ 14,566.67	\$ 721.05
5	\$ 19,666.66	\$ 1,458.33	\$ 18,208.33	\$ 901.31
6	\$ 23,600.00	\$ 1,750.00	\$ 21,850.00	\$ 1,081.58
7	\$ 27,533.33	\$ 2,041.66	\$ 25,491.67	\$ 1,261.84
8	\$ 31,466.66	\$ 2,333.33	\$ 29,133.33	\$ 1,442.10
9	\$ 35,400.00	\$ 2,625.00	\$ 32,775.00	\$ 1,622.36
10	\$ 39,333.33	\$ 2,916.66	\$ 36,416.67	\$ 1,802.63
11	\$ 43,266.66	\$ 3,208.33	\$ 40,058.33	\$ 1,982.89
12	\$ 47,200.00	\$ 3,500.00	\$ 43,700.00	\$ 2,163.15

Part 1 Section B on the next page ➔

Part 1 – Calculating your Canada Pension Plan overpayment

Section B – Complete this section only if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2010, and you were either 70 years of age or older, or you received a CPP or QPP retirement pension.

If any of the following situations apply to you, determine the amount to enter at line 7 as follows:

- If **throughout 2010**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 7.
- If you **turned 70 years of age in 2010**, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2010, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year you did not or were not entitled to receive the pension.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is **not Quebec**) or the maximum amount as per above instructions, whichever is less.

CPP pensionable earnings _____ 7

Total QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is Quebec)

QPP pensionable earnings + _____ 8

Add lines 7 and 8.

Total CPP/QPP pensionable earnings (maximum \$ 47,200) = _____ 9

Basic CPP/QPP exemption

– 3,500 00 _____ 10

Earnings subject to contribution: line 9 minus line 10 (if negative, enter "0")

(maximum \$ 43,700) = _____ 11

Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)

_____ 12

Required contribution: multiply line 11 by 4.95%

(maximum \$2,163.15) – _____ 13

Line 12 minus line 13 (if negative, enter "0")

Canada Pension Plan overpayment = _____ 14

If the amount from line 14 is **positive**, enter it on **line 448** of your return.

Enter the amount from line 12 or 13, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Complete **Part 2** to determine 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. **Do not complete Part 2 if you were a resident of Quebec on December 31, 2010, and you have to complete Schedule 10.**

Part 2 – Calculating your Employment Insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips)

(maximum \$43,200. If \$2,000 or less, enter "0".) _____ 1

Total premiums deducted: **Residents of other than Quebec** (from box 18 and box 55 of your T4 slips)

Quebec residents (from box 18 of your T4 slips) _____ 2

Line 1 minus \$2,000 (if negative, enter "0")

– _____ 3

Line 2 minus line 3 (if negative, enter "0")

= _____ 4

Total premiums deducted: **Residents of other than Quebec** (from box 18 and box 55 of your T4 slips)

Quebec residents (from box 18 of your T4 slips) _____ 5

Required premium: **Residents of other than Quebec** (multiply line 1 by 1.73%)

(maximum \$747.36)

Quebec residents (multiply line 1 by 1.36%)

(maximum \$587.52) – _____ 6

Line 5 minus line 6 (if negative, enter "0")

= _____ 7

Enter the amount from line 4 or line 7, whichever is **greater**.

Employment Insurance overpayment _____ 8

Enter the amount from line 8 on **line 450** of your return only if it is more than \$1.

Enter the amount from line 3, 5, or 6, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428.