



Employee Overpayment of 2013 Canada Pension Plan Contributions and 2013 Employment Insurance Premiums

Complete **Part 1** to calculate any overpayment of Canada Pension Plan (CPP) made through employment if you had no self-employment earnings, you were not a resident of Quebec on December 31, 2013, **and** you did not earn employment income in Quebec. Otherwise, complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2013*, to calculate your overpayment.

Do not complete this form if you were a resident of Quebec on December 31, 2013, and you made CPP or Quebec Pension Plan (QPP) contributions. See line 452 in your Quebec provincial income tax guide.

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

Part 1 – Calculating your Canada Pension Plan overpayment

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 find out the maximum amounts for lines 1, 2, 3, and 5:

- If you turned 18 years of age in 2013, use the number of months in the year after the month you turned 18 years of age.
- If throughout 2013, you were receiving a CPP or QPP disability pension, enter "0" at line 1. If you started or stopped receiving a CPP or QPP disability pension in 2013, use the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2013, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2013, use the number of months in the year up to and including the month you made the election.
- If you were 65 to 70 years of age in 2013, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and have not revoked that election, enter "0" at line 1.
- If you were 65 to 70 years of age in 2013, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2013, use the number of months in the year after the month you revoked the election.
- If you turned 70 years of age in 2013, and you did not elect to stop paying CPP contributions, use the number of months in the year up to and including the month you turned 70 years of age.
- If throughout 2013, you were 70 years of age or older, enter "0" at line 1.
- If the individual died in 2013, use the number of months in the year up to and including the month the individual died.

Total CPP pensionable earnings (box 26 or, if blank box 14 of your T4 slips)	(maximum \$ 51,100)			1
Basic CPP exemption	(maximum \$ 3,500)	-		2
Earnings subject to contribution: line 1 minus line 2 (if negative, enter "0")	(maximum \$ 47,600)	=		3
Total CPP contributions deducted (from box 16 of your T4 slips)				4
Required contribution: multiply line 3 by 4.95%	(maximum \$2,356.20)	-		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 may be able to make additional CPP contributions. See "Making additional CPP contributions" on page 37 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 applicable, on **line 5824** of Form 428.

Monthly proration table for 2013

Applicable number of months	Line 1 Maximum amount of total CPP pensionable earnings	Line 2 Maximum amount of basic CPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 4,258.33	\$ 291.67	\$ 3,966.67	\$ 196.35
2	\$ 8,516.67	\$ 583.33	\$ 7,933.33	\$ 392.70
3	\$ 12,775.00	\$ 875.00	\$ 11,900.00	\$ 589.05
4	\$ 17,033.33	\$ 1,166.67	\$ 15,866.67	\$ 785.40
5	\$ 21,291.67	\$ 1,458.33	\$ 19,833.33	\$ 981.75
6	\$ 25,550.00	\$ 1,750.00	\$ 23,800.00	\$ 1,178.10
7	\$ 29,808.33	\$ 2,041.67	\$ 27,766.67	\$ 1,374.45
8	\$ 34,066.67	\$ 2,333.33	\$ 31,733.33	\$ 1,570.80
9	\$ 38,325.00	\$ 2,625.00	\$ 35,700.00	\$ 1,767.15
10	\$ 42,583.33	\$ 2,916.67	\$ 39,666.67	\$ 1,963.50
11	\$ 46,841.67	\$ 3,208.33	\$ 43,633.33	\$ 2,159.85
12	\$ 51,100.00	\$ 3,500.00	\$ 47,600.00	\$ 2,356.20

Part 2 on the next page →

Complete **Part 2** 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** (SE) 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 **Part 2** below. **Do not complete Part 2** if you were a resident of Quebec on December 31, 2013, 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) (read the note below)					1
Total SE and other earnings eligible for the EI program for access to EI special benefits		+			2
Add lines 1 and 2.		=			3
Total premiums deducted:					
Residents of other than Quebec (from box 18 and box 55 of your T4 slips)					4
Quebec residents (from box 18 of your T4 slips)					4
Total premiums payable: enter the amount from line 10 of Schedule 13		+			5
Add lines 4 and 5.		=			6
Line 3 minus \$2,000 (if negative, enter "0")		-			7
Line 6 minus line 7 (if negative, enter "0")		=			8
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)					9
Required premium: Residents of other than Quebec (multiply line 1 by 1.88%)					10
Quebec residents (multiply line 1 by 1.52%)					10
Line 9 minus line 10 (if negative, enter "0")		=			11
Enter the amount from line 8 or line 11, whichever is greater .					12
Employment insurance overpayment					

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 (\$2,030 if you were a resident of Quebec).

Note: If you have **no** SE earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have SE 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.