Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

2022

Employee Overpayment of Employment Insurance Premiums

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

To receive a refund of any overpayment, the amount of the EI overpayment has to be **more than $1**.

If you have **self-employment** and other eligible earnings and you 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 **before** completing this form.

Do **not** complete this form if you were a resident of Quebec on December 31, 2022, and have to complete Schedule 10 (parts B and C) because you are reporting employment income earned outside Quebec.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (1)			1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits		+	2
Line 1 plus line 2 **(maximum $60,300)**		=	3
Total premiums deducted: **Residents of other than Quebec** (box 18 and box 55 of your T4 slips) (2) **Quebec residents** (box 18 of your T4 slips)			4
Total premiums payable (if applicable): **Residents of other than Quebec** (amount from line 9 of Schedule 13) **Quebec residents** (amount from line 10 of Schedule 13)	+		5
Line 4 plus line 5	=	►	6
Amount from line 3 – $2,000 = (if negative, enter "0")		–	7
Line 6 minus line 7 (if negative, enter "0")		=	8
Total premiums deducted from line 4 above			9
Required premiums: **Residents of other than Quebec** Amount from line 1 × 1.58% = **(maximum $952.74)**			10
Residents of Quebec Amount from line 1 × 1.20% = **(maximum $723.60)**			11
Enter the amount from line 10 or line 11, whichever applies.		–	12
Line 9 minus line 12 (if negative, enter "0")		=	13
Enter **whichever is more:** amount from line 8 or line 13.			14
Employment insurance overpayment: Enter **whichever is less:** amount from line 9 or line 14. If this amount is **more than $1**, enter it on **line 45000** of your return.			15
Non-refundable tax credit for employment insurance premiums through employment: Enter **whichever amount is the least:** line 7, line 9 or line 12. Enter this amount on **line 31200** of your return and on **line 58300** of your Form 428, if applicable. (3)			16

(1) 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 an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

(2) If you received EI-exempt employment income (box 28 of your T4 slip) and there is an amount in box 55 of your T4 slip, do **not** claim the amount in box 55 on this line. In this case, contact Revenu Québec to get a refund of your provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls **more than 40%** of a corporation's voting shares and you have an agreement in 2022 with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, claim the amount in box 55 on this line.

(3) We may adjust your claim if there is an amount on line 2 and the amount on line 3 is **less than $2,032** ($2,024 for residents of Quebec).