



Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way to the federal plan. The enhancements are funded by additional enhanced contributions that began in January 2019.

The contributions consist of a base and an enhanced amount. As an employee, your employer will have already deducted the contributions from your salary and wages. As a self-employed individual, you will calculate your required contributions (if any) on this schedule including the base and the enhanced amounts.

The CPP and the QPP have different base contribution rates. The Canada Revenue Agency (CRA) must be able to calculate your CPP and QPP contributions separately using the applicable rate(s).

The CRA will use the information from this form to determine the portion of the yearly basic exemption and the maximum contributory earnings to be applied to the CPP and QPP.

For more information, see lines 22200, 22215, 30800, and 31000 of the Federal Income Tax and Benefit Guide.

Is this form for you?

Complete this form if **one** of the following conditions applies to you:

- You earned employment income in the **province of Quebec** in 2022 and you were a resident of a province or territory **other than Quebec** on December 31, 2022
- You earned employment income in a province or territory **other than Quebec** in 2022 and you were a **resident of Quebec** on December 31, 2022

Otherwise, complete Schedule 8, Canada Pension Plan Contributions and Overpayment, or Schedule 8, Quebec Pension Plan Contributions, whichever applies.

Attach a copy of this form to your paper return.

Which parts of this form do you need to complete?

Part 1 – Complete this part (on page 2) if you are a resident of a province or territory **other than Quebec** electing to stop contributing to the CPP or you are revoking a prior election.

Part 2 – Complete this part (on page 3) to determine the number of months for the CPP and QPP contributions calculation.

Part 3 – Complete this part (starting on page 4) to calculate your CPP and QPP contributions on your employment income.

Part 4 – Complete this part (starting on page 6) if you are a resident of a province or territory **other than Quebec** reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. (You must first complete Part 3.)

Part 5 – Complete this part (starting on page 10) if you are a **resident of Quebec** reporting employment income **and** self-employment income or other earnings you want to make optional QPP contributions on. (You must first complete Part 3.)

Part 1 – Election to stop contributing to the CPP or revocation of a prior election (for residents of a province or territory **other than Quebec** on December 31, 2022)

You were considered a CPP working beneficiary and were required to make CPP contributions in 2022 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

However, if you were **at least 65 years of age but under 70 years of age**, you can elect to stop paying CPP contributions.

Employment income only

If you had employment income for 2022 and elected in 2022 to stop paying CPP contributions, or revoked in 2022 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, to the CRA and your employer(s).

Employment and self-employment income

If you had **both** employment income and self-employment income in 2022 and wanted to elect to **stop** paying CPP contributions in 2022 or **revoke** in 2022 an election made in a previous year, you should have completed Form CPT30 in 2022. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2022, but your intent was to elect in 2022 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop contributing on line 50372.

If you want to revoke in 2022 an election made in a previous year, enter the month you want to resume contributing on line 50374.

If you did **not** complete and send Form CPT30 for 2022 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2022 on this form.

Election or revocation

If you had self-employment income in 2022, an election or revocation that begins in 2022 must be filed **on or before June 15, 2024**, to be valid.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month entered on line 50372.

Month
50372 |

I want to **revoke** an election made in a previous year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month entered on line 50374.

Month
50374 |

Use the number of months from lines A and B of Part 2 to determine your prorated **maximum CPP/QPP pensionable earnings** and **maximum basic CPP/QPP exemption** on the table below.

Monthly proration table for 2022

Number of months	Maximum CPP/QPP pensionable earnings	Maximum basic CPP/QPP exemption (1)	Number of months	Maximum CPP/QPP pensionable earnings	Maximum basic CPP/QPP exemption (1)
1	\$5,408.33	\$291.67	7	\$37,858.33	\$2,041.67
2	\$10,816.67	\$583.33	8	\$43,266.67	\$2,333.33
3	\$16,225.00	\$875.00	9	\$48,675.00	\$2,625.00
4	\$21,633.33	\$1,166.67	10	\$54,083.33	\$2,916.67
5	\$27,041.67	\$1,458.33	11	\$59,491.67	\$3,208.33
6	\$32,450.00	\$1,750.00	12	\$64,900.00	\$3,500.00

(1) If you started receiving CPP retirement benefits in 2022, your basic exemption may be prorated by the CRA.

Part 2 – Determine the number of months for the CPP and QPP contributions calculation

Calculate your contributions by determining the number of months that the rules for CPP and QPP applied to you in 2022. Enter "12" on lines A and B **unless** any of the following conditions apply:

Line A – CPP

- You turned 18 years of age in 2022. Enter the number of months in the year after the month you turned 18 on line A.
- You were receiving a CPP or QPP disability pension for all of 2022. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2022, enter the number of months you were not receiving a disability pension on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2022. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2022 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and elected to stop paying CPP contributions in a previous year and you have **not** revoked that election. Enter "0" on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in a previous year and you revoked that election in 2022. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2022 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374.
- You turned 70 years of age in 2022 and you did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A.
- You were 70 years of age or older for all of 2022. Enter "0" on line A.
- The individual died in 2022. Enter the number of months in the year, up to and including the month the individual died, on line A.

Enter the number of months that **CPP** applies in 2022. (2)

(maximum 12)

A

Line B – QPP

- You turned 18 years of age in 2022. Enter the number of months in the year after the month you turned 18 on line B.
- You were receiving a CPP or QPP disability pension for all of 2022. Enter "0" on line B. If you started or stopped receiving a CPP or QPP disability pension in 2022, enter the number of months you were **not** receiving a disability pension on line B.
- The individual died in 2022. Enter the number of months in the year, up to and including the month the individual died, on line B.

Enter the number of months that **QPP** applies in 2022. (2)

(maximum 12)

B

(2) The number of months you enter on line A and line B will be the same unless **any** of the following apply:

- You elected to stop paying CPP contributions
- You revoked such an election in the year
- You are 70 years old or older

The number you enter on line A **cannot** be more than the number you enter on line B.

Part 3 – Calculating your CPP/QPP contributions on employment income

Enter your maximum CPP pensionable earnings from the monthly proration table on page 2 using the number of months from line A of Part 2. (maximum \$64,900)		1
Enter your maximum QPP pensionable earnings from the monthly proration table on page 2 using the number of months from line B of Part 2. (maximum \$64,900)		2
Total CPP pensionable earnings:		
Enter the total from box 26 of all of your T4 slips (maximum \$64,900 per slip) where the province of employment is not Quebec (if box 26 is blank, enter the amount from box 14).	50339	3
Total QPP pensionable earnings:		
Enter the total from box 26 of all of your T4 slips (maximum \$64,900 per slip) where the province of employment is Quebec (if box 26 is blank, enter the amount from box 14).	50329 +	4
Line 3 plus line 4	=	5
Canada Pension Plan		
Enter the amount from line 3.	6	6
Enter the amount from line 5.	÷	7
Line 6 divided by line 7 (calculated to the fifth decimal place)	=	8
Enter the amount from line 1.	×	9
Line 8 multiplied by line 9	=	10
Enter whichever is less : amount from line 3 or line 10.	11	11
Enter the amount from line 8 (calculated to the fifth decimal place).	12	12
Enter your maximum basic CPP exemption from the monthly proration table on page 2 using the number of months from line A of Part 2. (maximum \$3,500)	×	13
Line 12 multiplied by line 13 Basic exemption for CPP purposes	=	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0")	=	15
Actual total contributions on CPP pensionable earnings:		
Enter the total CPP contributions deducted from box 16 of all of your T4 slips.	50340	•16
Actual base contributions on CPP pensionable earnings:		
Amount from line 16	× 86.8421% =	17
Actual enhanced contributions on CPP pensionable earnings:		
Line 16 minus line 17	=	18
Required base contributions on CPP pensionable earnings:		
Amount from line 15	× 4.95% = (maximum \$3,039.30)	19
Required enhanced contributions on CPP pensionable earnings:		
Amount from line 15	× 0.75% = (maximum \$460.50)	20
Total required contributions on CPP pensionable earnings: Line 19 plus line 20	=	21

Part 3 – Calculating your CPP/QPP contributions on employment income (continued)**Quebec Pension Plan**

Enter the amount from line 2 of the previous page.					22
Enter the amount from line 10 of the previous page.	—				23
Line 22 minus line 23 (if negative, enter "0")	=				24
Enter whichever is less : amount from line 4 of the previous page or line 24.					25
Enter your maximum basic QPP exemption from the monthly proration table on page 2 using the number of months from line B of Part 2. (maximum \$3,500)					26
Enter the amount from line 14 of the previous page.	—				27
Line 26 minus line 27 (if negative, enter "0") Basic exemption for QPP purposes	=		▶	—	28
Earnings subject to QPP contributions: Line 25 minus line 28 (if negative, enter "0")				=	29
Actual total contributions on QPP pensionable earnings: Enter the total QPP contributions deducted from box 17 of all of your T4 slips.					30
				50330	
Actual base contributions on QPP pensionable earnings: Amount from line 30		×	87.8049%	=	31
Actual enhanced contributions on QPP pensionable earnings: Line 30 minus line 31				=	32
Required base contributions on QPP pensionable earnings: Amount from line 29		×	5.4%	=	33
				(maximum \$3,315.60)	
Required enhanced contributions on QPP pensionable earnings: Amount from line 29		×	0.75%	=	34
				(maximum \$460.50)	
Total required contributions on QPP pensionable earnings: Line 33 plus line 34				=	35
Enter the amount from line 17 of the previous page.					36
Enter the amount from line 31.	+				37
Line 36 plus line 37 Actual total base contributions	=		▶		38
Enter the amount from line 18 of the previous page.					39
Enter the amount from line 32.	+				40
Line 39 plus line 40 Actual total enhanced contributions	=		▶	+	41
Line 38 plus line 41 Actual total contributions				=	42
Enter the amount from line 19 of the previous page.					43
Enter the amount from line 33.	+				44
Line 43 plus line 44 Required total base contributions	=		▶		45
Enter the amount from line 20 of the previous page.					46
Enter the amount from line 34.	+				47
Line 46 plus line 47 Required total enhanced contributions	=		▶	+	48
Line 45 plus line 48 Required total contributions				=	49
Enter the amount from line 42.					50
Enter the amount from line 49.				—	51
Line 50 minus line 51 (if negative, enter "0") (3)				=	52

(3) If this amount is negative, you may be able to make additional contributions. For residents of a province or territory **other than Quebec**, see Form CPT20, Election to Pay Canada Pension Plan Contributions. For residents of the province of Quebec, see line 445 of the Revenu Québec Guide to the Income Tax Return.

Part 3 – Calculating your CPP/QPP contributions on employment income (continued)

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 4.

If you want to make optional QPP contributions, continue at Part 5. If your earnings subject to contributions are from **employment only**, claim the deduction and tax credit as follows:

- Enter on **line 30800** of your return (in dollars and cents) **whichever is less:** amount from line 38 or line 45.
If you are a resident of a province or territory **other than Quebec**, also enter this amount on **line 58240** of your provincial or territorial Form 428 (in dollars and cents), if applicable
- Enter on **line 22215** of your return (in dollars and cents) **whichever is less:** amount from line 41 or line 48
- If the amount from line 52 is positive and you are a resident of:
 - a province or territory **other than Quebec**, enter the amount from line 52 on **line 44800** of your return (in dollars and cents)
 - the province of Quebec, see line 452 of the Revenu Québec Guide to the Income Tax Return

- Enter on **line 22215** of your return (in dollars and cents) **whichever is less**: amount from line 41 or line 48
- If the amount from line 52 is positive and you are a resident of:
 - a province or territory **other than Quebec**, enter the amount from line 52 on **line 44800** of your return (in dollars and cents)
 - the province of Quebec, see line 452 of the Revenu Québec Guide to the Income Tax Return

- If the amount from line 52 is positive and you are a resident of:
 - a province or territory **other than Quebec**, enter the amount from line 52 on **line 44800** of your return (in dollars and cents)
 - the province of Quebec, see line 452 of the Revenu Québec Guide to the Income Tax Return

If you are completing Part 4 or Part 5 and you calculate that your self-employment income and other earnings subject to contributions (line 32 of Part 4 or line 33 of Part 5) are "0", report your CPP/QPP contributions as noted above.

Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory other than Quebec)

Pensionable net self-employment earnings (4)

(amount from line 12200 of your return **plus** line 25 of your return)

Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373 +	2
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Employment earnings shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50399 +	3
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Add lines 1 to 3.	=	4
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Canada Pension Plan

Enter the amount from line 16 of Part 3.	Actual total CPP contributions	5
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If the amount from line 52 of Part 3 is positive, complete lines 6 to 8.

If not, enter "0" on line 8 and continue at line 9.

Enter the amount from line 5.	6
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Enter the amount from line 21 of Part 3.	—	7
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Line 6 minus line 7 (if the result is negative, enter the amount from line 7 on line 9 and continue at line 10)	=		8
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Line 5 minus line 8 (if negative, enter "0") = 9

Enter the amount from line 9.	x 17.54386 =	10
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(4) Self-employment earnings should be prorated according to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2022.

Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory **other than Quebec**)(continued)

Quebec Pension Plan

Enter the amount from line 30 of Part 3. **Actual total QPP contributions** _____ **11**

If the amount from line 52 of Part 3 is positive, complete lines 12 to 14.

If not, enter "0" on line 14 and continue at line 15.

Enter the amount from line 11. _____ **12**

Enter the amount from line 35 of Part 3. – _____ **13**

Line 12 minus line 13 (if the result is negative, enter the amount from line 13 on line 15 and continue at line 16) = _____ **▶ – 14**

Line 11 minus line 14 (if negative, enter "0") = _____ **15**

Enter the amount from line 15. _____ × 16.26016 = _____ **16**

Enter the amount from line 10 of the previous page. + _____ **17**

Line 16 plus line 17 = _____ **18**

CPP pensionable earnings:

Enter the amount from line 1 of Part 3. (maximum \$64,900) _____ **19**

Basic exemption:

Enter the amount from line 13 of Part 3. (maximum \$3,500) – _____ **20**

Line 19 minus line 20 (maximum \$61,400) = _____ **21**

Enter the amount from line 18. – _____ **22**

Line 21 minus line 22 (if negative, enter "0") = _____ **23**

Enter **whichever is less**: amount from line 4 of the previous page or line 23. _____ **24**

Enter the amount from line 13 of Part 3. _____ **25**

Enter the amount from line 5 of Part 3. – _____ **26**

Line 25 minus line 26 (if negative, enter "0" on lines 27 and 31, and continue at line 32) = _____ **27**

Enter the amount from line 4 of the previous page. _____ **28**

Enter the amount from line 21. – _____ **29**

Line 28 minus line 29 (if negative, enter "0") = _____ **▶ – 30**

Line 27 minus line 30 (if negative, enter "0") = _____ **▶ – 31**

Earnings subject to contributions: line 24 minus line 31 (if the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income; if the result is positive, continue at line 33) = _____ **32**

Amount from line 32 _____ × 11.4% = _____ **33**

Amount from line 52 of Part 3 (if positive) _____ × 2 = _____ **34**

Line 33 minus line 34 (if negative, show in brackets) = _____ **35**

If the amount from line 35 is negative, enter it as a positive amount. _____ **36**

Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory other than Quebec)(continued)

Deductions and tax credits for CPP contributions

Tax credit for base CPP contributions through employment income:

Enter the amount from line 38 of Part 3.

		37
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Enter the amount from line 45 of Part 3.

–		38
---	--	----

Line 37 minus line 38 (if negative, enter "0")

=		39
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Enter **whichever is less**: amount from line 37 or line 38.

Enter this amount (in dollars and cents) on **line 30800** of your return.

		40
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Deduction for CPP enhanced contributions on employment income:

Enter the amount from line 41 of Part 3.

		41
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Enter the amount from line 48 of Part 3.

–		42
---	--	----

Line 41 minus line 42 (if negative, enter "0")

=		43
---	--	----

Enter **whichever is less**: amount from line 41 or line 42.

Enter this amount (in dollars and cents) on **line 22215** of your return.

		44
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If the amount from line 35 of the previous page is:

- **negative**, complete Part 4a below
- **positive**, complete Part 4b on next page
- "0", enter the amount from line 39 on **line 31000** of your return (in dollars and cents) **and** enter the amount from line 43 on **line 22200** of your return (in dollars and cents)

Part 4a – Amount from line 35 is negative

CPP overpayment:

Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

Amount from line 36 of the previous page		×	50%	=			45
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Amount from line 45		×	86.8421%	=	–		46
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Line 45 minus line 46		=					47
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Enter the amount from line 39.

		48
--	--	----

Enter the amount from line 46.

–		49
---	--	----

Tax credit for base CPP contributions on self-employment income and other earnings:

Line 48 minus line 49

Enter this amount (in dollars and cents) on **line 31000** of your return.

=		50
---	--	----

Enter the amount from line 43.

		51
--	--	----

Enter the amount from line 47.

–		52
---	--	----

Deduction for CPP contributions on self-employment income and other earnings:

Line 51 minus line 52

Enter this amount (in dollars and cents) on **line 22200** of your return.

=		53
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Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory **other than Quebec**)(continued)

Part 4b – Amount from line 35 is positive

CPP contributions payable on self-employment income and other earnings:

Enter the amount from line 35 of Part 4.

Enter this amount (in dollars and cents) on **line 42100** of your return.

Enter the amount from line 54. _____ × 86.8421% = _____

Line 54 minus line 55

Enter the amount from line 55. _____ × 50% = _____

Line 56 plus line 57

Enter the amount from line 39 of the previous page.

Enter the amount from line 57.

Tax credit for base CPP contributions on self-employment income and other earnings:

Line 59 plus line 60

Enter this amount (in dollars and cents) on **line 31000** of your return.

Enter the amount from line 43 of the previous page.

Enter the amount from line 58.

Deduction for CPP contributions on self-employment income and other earnings:

Line 62 plus line 63

Enter this amount (in dollars and cents) on **line 22200** of your return.

		54
–		55
=		56
+		57
=		58
		59
+		60
=		61
		62
+		63
=		64

Part 5 – QPP contributions on self-employment income and other earnings when you have employment income (residents of Quebec)

Net business income (5) (amount from line 31 of your Revenu Québec Form LE-35-V; if negative, enter "0")		50371		1
Income you want to make optional contributions on (amount from line 33 of your Revenu Québec Form LE-35-V)		50373	+	2
Line 1 plus line 2		=		3
Canada Pension Plan				
Enter the amount from line 16 of Part 3.		Actual total CPP contributions		4
If the amount from line 52 of Part 3 is positive, complete lines 5 to 7. If not , enter "0" on line 7 and continue at line 8.				
Enter the amount from line 4.				5
Enter the amount from line 21 of Part 3.		-		6
Line 5 minus line 6 (if the result is negative, enter the amount from line 6 on line 8 and continue at line 9)		=		7
Line 4 minus line 7 (if negative, enter "0")		=		8
Amount from line 8		x 17.54386	=	9
Quebec Pension Plan				
Enter the amount from line 30 of Part 3.		Actual total QPP contributions		10
If the amount from line 52 of Part 3 is positive, complete lines 11 to 13. If not , enter "0" on line 13 and continue at line 14.				
Enter the amount from line 10.				11
Enter the amount from line 35 of Part 3.		-		12
Line 11 minus line 12 (if the result is negative, enter the amount from line 12 on line 14 and continue at line 15)		=		13
Line 10 minus line 13 (if negative, enter "0")		=		14
Amount from line 14		x 16.26016	=	15
Enter the amount from line 9.				16
Enter the amount from line 15.			+	17
Line 16 plus line 17		=		18
QPP pensionable earnings:				
Enter the amount from line 2 of Part 3.		(maximum \$64,900)		19
Basic exemption:				
Enter the amount from line 26 of Part 3.		(maximum \$3,500)		20
Line 19 minus line 20		(maximum \$61,400)		21
Enter the amount from line 18.			-	22
Line 21 minus line 22 (if negative, enter "0")		=		23
Enter whichever is less : amount from line 3 or line 23.				24

(5) Self-employment earnings should be prorated according to the number of months entered on line B of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2022.

Part 5 – QPP contributions on self-employment income and other earnings when you have employment income (residents of Quebec)(continued)

If the amount from line 36 of the previous page is:

- **negative**, complete Part 5a below
- **positive**, complete Part 5b below
- "0", enter the amount from line 40 of the previous page on **line 31000** of your return (in dollars and cents) **and** enter the amount from line 44 of the previous page on **line 22200** of your return (in dollars and cents)

Part 5a – Amount from line 36 is negative

Amount from line 37 of the previous page		x	50%	=		46
Amount from line 46		x	87.8049%	=	–	47
Line 46 minus line 47					=	48

Enter the amount from line 40 of the previous page.

Enter the amount from line 47.

Tax credit for base QPP contributions on self-employment income and other earnings:

Line 49 minus line 50

Enter this amount (in dollars and cents) on **line 31000** of your return.

Enter the amount from line 44 of the previous page.

Enter the amount from line 48.

Deduction for QPP contributions on self-employment income and other earnings:

Line 52 minus line 53

Enter this amount (in dollars and cents) on **line 22200** of your return.

Part 5b – Amount from line 36 is positive

Enter the amount from line 36 of the previous page.

Amount from line 55		x	87.8049%	=	–	55
Line 55 minus line 56					=	56
Amount from line 56		x	50%	=	+	57
Line 57 plus line 58					=	58

Enter the amount from line 40 of the previous page.

Enter the amount from line 58.

Tax credit for base QPP contributions on self-employment income and other earnings:

Line 60 plus line 61

Enter this amount (in dollars and cents) on **line 31000** of your return.

Enter the amount from line 44 of the previous page.

Enter the amount from line 59.

Deduction for QPP contributions on self-employment income and other earnings:

Line 63 plus line 64

Enter this amount (in dollars and cents) on **line 22200** of your return.

See the privacy notice on your return.