

T1-2018

Schedule 13

Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

Complete this schedule and **attach** it to your return to calculate the amount of your employment insurance (EI) premiums on self-employment and other eligible earnings **only if you 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. For more information, contact Service Canada or visit servicecanada.gc.ca.

Net self-employment income

Enter the total amounts from line 122 and lines 135 to 143 of your return.

If you have self-employment income for which you received a T4 slip, with EI premiums shown in box 18, **do not include** any net income (or net loss) you reported on lines 135 to 143 from that T4 slip **(see note^(a) below)**. **(if negative, enter "0")**

If you are employed by a corporation but not eligible to participate in the EI program as an employee because you control more than 40% of the voting shares of that corporation, enter the amount from box 14 of **all** your T4 slips from that corporation **unless note^(b) below applies**. **5493** +

If you are a registered Indian, or person entitled to be registered under the Indian Act, and you earned tax-exempt, self-employment income on a reserve in Canada, enter your total tax-exempt self-employment income. **5494** +

Add lines 1, 2, and 3. =

		1
		2
		3
		4

You **do not have to pay** any premiums on your self-employment and other eligible earnings, if the total of your EI premiums:

- from box 18 and box 55 of **all** your T4 slips is \$858.22 or more (for residents of a province or a territory other than Quebec)
- from box 18 of **all** your T4 slips is \$672.10 or more (for residents of Quebec)

If either of these conditions apply to you, **enter "0" on line 9 and attach a copy of this schedule to your return.**

Maximum insurable earnings 51,700.00

Total EI insurable earnings

Enter the total amount from box 24 of **all** your T4 slips. If box 24 is blank, use the amount from box 14, unless box 28 shows that the T4 earnings are EI-exempt.

If you have employment income for which you did not get a T4 slip, also enter that amount. **5478** -

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

		5
		6
		7

Enter the amount from line 4 or line 7, **whichever is less**. 8

EI premiums payable on self-employment and other eligible earnings

Residents of a province or a territory other than Quebec (multiply line 8 by 1.66%) **(maximum \$858.22)**

Residents of Quebec (multiply line 8 by 1.3%) **(maximum \$672.10)** =

		8
		9

Enter the amount from line 9 on line 317 of your Schedule 1 and on line 430 of your return.

(a) This may be the case if you are in one of the following situations:

- you are a barber, a hairdresser, a taxi driver, or a driver of another passenger-carrying vehicle **and** you are not hired as an employee
- you received income through a placement agency **and** you are not hired as an employee
- you are a self-employed fisher

(b) Box 14 of your T4 slip may include certain amounts that are not insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging)
- contributions made by your employer to your employee group RRSP where access to the funds is restricted
- certain amounts paid by your employer to you to cover the waiting period or to increase the maternity, parental, or compassionate care benefits
- top-up amounts paid by your employer to you in addition to worker's compensation benefits

If you received any of these amounts, visit canada.ca/revenue-agency or contact the CRA to determine the amount to exclude from line 2.