

T1-2018

Quebec Pension Plan Contributions for 2018

Schedule 8

Complete this schedule and **attach** it to your return to calculate your required Quebec Pension Plan (QPP) contributions for 2018 if you were a **resident of Quebec** on December 31, 2018, and have **earned income in the province of Quebec only**.

Do not use this schedule if any of your T4 slips have Canada Pension Plan (CPP) contributions. Instead, get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2018.

Also use this schedule to calculate your optional QPP contributions.

Complete the parts that apply to you.

Part 1 – Complete this part to determine the number of months for the QPP calculation.

Part 2 – Complete this part if you are reporting employment income.

Part 3 – Complete this part if you are reporting **only** self-employment income or other earnings for which you are electing to pay QPP contributions.

Part 4 – Complete this part if you are reporting employment income **and** self-employment income or other earnings for which you are electing to pay QPP contributions. You must first complete **Part 2**.

For more information, see line 222 in the guide.

Part 1 – Determine the number of months for the QPP calculation

Enter 12 in box A **unless** one or more of the situations below apply:

- if you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18
- if for all of 2018 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension
- if the individual died in 2018, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **QPP** applies in 2018.

A

Continue on the next page.

Part 2 – Calculating your QPP contributions on employment income

Enter your yearly maximum **QPP** pensionable earnings
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 1). (maximum \$55,900) **1**

Total QPP pensionable earnings

Enter the total of box 26 amounts from all your T4 slips (maximum \$55,900 per slip).
If box 26 is blank, enter the amount from box 14. **5548** **2**

Enter the amount from line 1 or the amount from line 2, **whichever is less**. **3**

Enter your maximum basic **QPP** exemption
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 1). (maximum \$3,500) **4**

Earnings subject to QPP contributions: Line 3 minus line 4 (if negative, enter "0"). (maximum \$52,400) **5**

Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips. **5033** **6**

Required contributions on QPP pensionable earnings:
Multiply the amount from line 5 by 5.4%. (maximum \$2,829.60) **7**

Line 6 minus line 7 (if negative, enter "0") **8**

If you are **self-employed** and/or you are **electing to pay additional** QPP contributions on other earnings, enter the amount, in dollars and cents, from line 6 on **line 308** of your Schedule 1 and continue with Part 4.

Otherwise, enter the amount, in dollars and cents, from line 6 or line 7, **whichever is less**, on **line 308** of your Schedule 1. If the amount from line 8 is **positive**, see line 452 in your Quebec provincial income tax guide. If the amount from line 8 is **negative**, you may be able to make additional QPP contributions; see line 445 of the Quebec provincial income tax guide.

Monthly proration table for 2018**Part 2**

Applicable number of months	Line 1 Maximum QPP pensionable earnings	Line 4 Maximum basic QPP exemption
1	\$4,658.33	\$291.67
2	\$9,316.67	\$583.33
3	\$13,975.00	\$875.00
4	\$18,633.33	\$1,166.67
5	\$23,291.67	\$1,458.33
6	\$27,950.00	\$1,750.00
7	\$32,608.33	\$2,041.67
8	\$37,266.67	\$2,333.33
9	\$41,925.00	\$2,625.00
10	\$46,583.33	\$2,916.67
11	\$51,241.67	\$3,208.33
12	\$55,900.00	\$3,500.00

Continue on the next page.

Part 3 – QPP contributions on self-employment income and other earnings ONLY (no employment income)

Net business income (1) (amount from line 27 of Schedule L of your provincial income tax return for Quebec ; if negative, enter "0")	371			1
Income on which you want to make optional contributions (from line 3 of work chart 445 of your provincial income tax return for Quebec)	373	+		2
Add lines 1 and 2.		=		3
Basic exemption (maximum \$3,500) (1)		-		4
Line 3 minus line 4 (maximum \$52,400)		=		5
QPP rate		x	10.8%	6
Multiply line 5 by line 6.		=		7
Deduction and tax credit for QPP contributions on self-employment and other earnings:				
Multiply the amount from line 7 by 50%.		=		8

Enter the amount, in dollars and cents, from line 8 on line 222 of your return and on line 310 of your Schedule 1.

(1) Self-employment earnings, QPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 1 (do not prorate the self-employment earnings if the individual died in 2018).

Part 4 – QPP contributions on self-employment income and other earnings when you have employment income

Net business income (2) (amount from line 27 of Schedule L of your provincial income tax return for Quebec ; if negative, enter "0")	371			1
Income on which you want to make optional contributions (from line 3 of work chart 445 of your provincial income tax return for Quebec)	373	+		2
Add lines 1 and 2.		=		3
Enter the amount from line 6 of Part 2.				4
Actual QPP contributions				
If the amount on line 8 of Part 2 is positive, complete lines 5 to 7. Otherwise, enter "0" on line 7 and continue on line 8.				
Enter the amount from line 6 of Part 2.				5
Enter the amount from line 7 of Part 2.	-			6
Line 5 minus line 6 (if negative, enter "0")	=			7
Line 4 minus line 7		=		8
Multiply the amount from line 8 by 18.5185.		=		9
Enter the amount from line 1 of Part 2.				10
QPP pensionable earnings				
Enter the amount from line 4 of Part 2.				11
Basic exemption				
Line 10 minus line 11 (if negative, enter "0") (maximum \$52,400)		=		12
Enter the amount from line 9.		-		13
Line 12 minus line 13 (if negative, enter "0")		=		14
Enter the amount from line 3 or line 14, whichever is less.				15
If the amount on line 2 of Part 2 is less than the amount on line 4 of Part 2, complete lines 16 to 18. Otherwise, enter "0" on line 18 and continue on line 19.				
Line 4 of Part 2 minus line 2 of Part 2				16
Line 3 minus line 12 (if negative, enter "0")	-			17
Line 16 minus line 17 (if negative, enter "0")	=			18
Earnings subject to contributions: line 15 minus line 18 (if negative, enter "0")		=		19
Multiply the amount from line 19 by 10.8%.		=		20
Multiply the amount from line 8 of Part 2 (if positive only) by 2.		-		21
Line 20 minus line 21 (if negative, enter "0")		=		22
Deduction and tax credit for QPP contributions on self-employment and other earnings:				
Multiply the amount from line 22 by 50%.		=		23

Enter the amount, in dollars and cents, from line 23 on line 222 of your return and on line 310 of your Schedule 1.

(2) Self-employment earnings should be prorated according to the number of months entered in box A of Part 1 (do not prorate the self-employment earnings if the individual died in 2018).