

Quebec Pension Plan Contributions for 2018

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
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Part 2 – Calculating your QPP contributions on employment income

Enter your yearly maximum **QPP** pensionable earnings (see the monthly proration table on page 6 [below] to find the amount that corresponds to the number of months entered in box A of Part 1).

(maximum \$55,900)

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

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

=		5
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Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.

5033		6 ●
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Required contributions on
QPP pensionable earnings:
Multiply the amount from
line 5 by 5.4%.

(maximum \$2,829.60)

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7

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

=	
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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 3		
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



Part 3		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption
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

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
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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
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**QPP pensionable earnings
(maximum \$55,900) (1)**

Add lines 1 and 2

=			3
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Basic exemption

(maximum \$3,500) (1)

-			4
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(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).

Line 3 minus line 4 **(maximum \$52,400)**

=			5
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QPP rate

×	10.8%		6
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Multiply line 5 by line 6.

=			7
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Deduction and tax credit for QPP contributions on self-employment and other earnings:

Multiply the amount from line 7 by 50%.

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

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
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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
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Add lines 1 and 2.

=		3
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Enter the amount from line 6 of Part 3.

Actual QPP contributions

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

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.

Enter the amount from line 7 of Part 2.

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

		5
-		6
=		

Line 4 minus line 7

-		7
=		8

Multiply the amount from line 8 by 18.5185.

=		9
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Enter the amount from line 1 of Part 2. **QPP pensionable earnings**

		10
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Enter the amount from line 4 of Part 2. **Basic exemption**

-		11
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Line 10 minus line 11
(if negative, enter "0") **(maximum \$52,400)**

=		12
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Enter the amount from line 9.

-		13
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Line 12 minus line 13 (if negative, enter "0")

=		14
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Enter the amount from line 3 or line 14,
whichever is less.

		15
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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
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Line 3 minus line 12 (if negative, enter "0")

-		17
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Line 16 minus line 17 (if negative, enter "0")

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-		18
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Earnings subject to contributions: line 15 minus line 18 (if negative, enter "0")

=		19
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Multiply the amount from line 19 by 10.8%.

=		20
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Multiply the amount from line 8 of Part 2 (if positive only) by 2.

=		21
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Line 20 minus line 21 (if negative, enter "0")

=		22
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Deduction and tax credit for QPP contributions on self-employment and other earnings:

Multiply the amount from line 22 by 50%.

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

See the privacy notice on your return.