



REQUEST FOR A RULING AS TO THE STATUS OF A WORKER UNDER THE CANADA PENSION PLAN AND/OR THE EMPLOYMENT INSURANCE ACT

General Information

If you are an employer and you are asking for a refund of CPP contributions or EI premiums, fill out form PD24 instead.

If you are a worker and you are asking for a refund of CPP contributions, fill out Schedule 8 or form RC381, whichever applies, and for a refund of EI premiums, fill out Schedule 10 or form T2204 and Schedule 13, if applicable. Attach these requests to your federal tax return.

We do not issue rulings for hypothetical or proposed employment situations. If you are having difficulty in deciding whether a worker is an employee or a self-employed individual, see guide RC4110 at canada.ca/en/revenue-agency/services/forms-publications/publications.html.

A worker, a payer, or an authorized representative can use this form to ask for a ruling as to whether a worker's employment is pensionable and/or insurable.

Under the Canada Pension Plan and the Employment Insurance Act, you can request a ruling **before June 30** of the year following the year to which the question relates.

Fill out this form or submit an online Request CPP/EI ruling using My Account, My Business Account, or Represent a Client portal. For more information, go to canada.ca/cra-login-services.

Include a **copy of relevant documents** such as: contracts, agreements, reports, routing sheets, rules, invoices, manifests, logs, work schedules, pay slips, etc.

If your request involves **more than one worker**, include a list of names, phone numbers (residential, business, cellular), addresses and social insurance numbers for all workers involved. Make such a list for each **different type of employment**, if applicable.

If your request involves **more than one payer**, attach a list of business and contact names, addresses, and phone numbers for all payers involved.

Fax or mail everything to the CPP/EI Rulings Division in the province or territory of your residence or place of business, according to the table below.

Provinces and Territories	Fax numbers	Addresses
New Brunswick Newfoundland and Labrador Nova Scotia Prince Edward Island	902-450-8561	Nova Scotia TSO Box 638, Stn Central Halifax NS B3J 2T5
Quebec	418-649-6478	Eastern Quebec TSO 2575 Ste Anne Blvd Québec QC G1J 1Y5
Nunavut Ontario	705-671-3994 1-855-276-1529	Sudbury TSO 1050 Notre Dame Ave. Sudbury ON P3A 5C1
Alberta Manitoba North West Territories Saskatchewan	204-984-5164	Winnipeg TSO 325 Broadway Winnipeg MB R3C 4T4
British Columbia Yukon	604-689-7536	Vancouver TSO 9755 King George Blvd Surrey BC V3T 5E1

We will review your request and all enclosed documents before contacting the worker and payer by telephone, in writing, or in person for additional information.

After analyzing all of the information, we will issue a decision letter to the worker and the payer who will have the right to appeal our decision.



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Fill out this form to the best of your ability.

Who is filling out this request? (worker, worker representative, payer, payer representative) Is this an employer restructuring request? (Yes, No)

Payer identification

Name of corporate entity, operating name or partnership name; Name of proprietor, partner or corporate officer; Payroll program account; Mailing address; Telephone numbers; Nature of the business; Province or territory in which the work was performed

Worker identification

Last name of worker; Usual first name and initials; Mailing address; Telephone numbers; Social insurance number; Job title/position; Date on which employment started; Date on which employment terminated

I hereby certify that, to the best of my knowledge, the information contained in this request and in the attached documents is accurate and complete. Print name and title, Date, Signature

Personal information, including a social insurance number, is collected for applying sections 26.1 of the Canada Pension Plan (CPP) and 90 of the Employment Insurance Act (EIA). It can be used for administrative purposes or carrying out the CPP and the EIA, such as for employer compliance audits, trust account examinations, or an objection to a CPP/EI rulings issued.