



Application for an Employer Resident Outside Canada to Cover Employment in Canada Under the Canada Pension Plan

Use this form if you are an employer who:

- resides outside Canada, does **not** have an establishment in Canada, and you are applying to cover under the Canada Pension Plan (CPP), the employment in Canada of all your employees who work and usually live in Canada; or
- is taxable in the United States for operating a business in international transportation and you are applying to cover under the CPP, the employment in Canada of all your employees who usually live in Canada and work in motor vehicles licensed to run in Canada and the United States.

Do **not** use this form if your employees live or work in the province of Quebec or if their employment would not be pensionable in Canada even if, as an employer, you resided and had an establishment in Canada or operated in Canada.

Fill out this form and mail it to: Canada Revenue Agency, CPP/EI Rulings Division, Tower A, 7th floor, 320 Queen Street, Ottawa Ontario K1A 0L5.

Name of employer	
Address of employer	
Telephone number of employer	Payroll program account
Type of business (Tick the appropriate box.) <input type="checkbox"/> International transportation (motor vehicle) <input type="checkbox"/> Other	
Approximate number of employees first covered by this arrangement	Location in Canada where work takes place

Application and arrangement

The employer named above applies to cover under the CPP, the employment in Canada of all its employees who work and usually live in Canada, and agrees to:

- deduct the employees' CPP contributions, as set out in section 5 of the Canada Pension Plan Regulations;
 - remit the employees' and employer's CPP contributions, as set out in section 8 of the Regulations;
 - deduct and remit these CPP contributions for remuneration paid on and after _____
Date (Year-Month-Day)
- to all employees whose work is described in subsections 22(2), (3), and (5) of the Regulations; and
- file information returns, as set out in Part II of the Regulations.

I declare that the information given in this application is true and complete, and that the following is accurate:

- The employer named above resides outside Canada and does not have an establishment in Canada, as defined in section 15 of the Regulations, or operates a business of the United States in international transportation.
- All employees covered by this arrangement usually live in Canada, outside the province of Quebec. They also work outside the province of Quebec, either in Canada or in motor vehicles licensed to run in Canada and the United States.

Print name of the person authorized to enter into this arrangement

Title or position

Signature of the person authorized to enter into this arrangement

Date (Year-Month-Day)

For Canada Revenue Agency use only

Print name and title of authorized officer	Date (Year-Month-Day)
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Personal information is collected for applying subsection 22(2) of the Canada Pension Plan Regulations (CPPR). It can be used for administrative purposes or carrying out the CPP, such as for employer compliance audits or trust account examinations. Failure to provide the required information may lead to a delay in or refusal to process this request. Personal information is described in the Canada Pension Plan and Employment Insurance Rulings Program (CRA PPU 070), and is protected under the Privacy Act. You are entitled to access your own information and to correct or annotate it in the event of errors or omissions. Please note that you are entitled to file a complaint with the Privacy Commissioner of Canada regarding how we handle your information.

General Information

Rules and conditions

Employment in Canada by an employer resident outside Canada is pensionable under the CPP if **all** of these rules apply:

- As an employer, you:
 - reside outside Canada, do not have an establishment in Canada and your employees work in Canada, outside the province of Quebec; or
 - operate a business of the United States in international transportation and your employees work in Canada, outside the province of Quebec, in motor vehicles licensed to run in Canada and the United States.
- Your employees usually live in Canada, outside the province of Quebec.
- You apply and agree to:
 - pay the employee's and employer's CPP contributions, as set out in section 8 of the Canada Pension Plan Regulations, for the employment of all your eligible employees in Canada; and
 - file information returns, as set out in Part II of the Regulations.

Note

You cannot cancel your application and arrangement once we approve it.

Definition

Establishment in Canada – for an employer, means any office, warehouse, factory, oil or gas well, mine, workshop, farm, timber land, pier, wharf, school, college, club, residence, hotel, motel, restaurant, tavern, bar, or any other place or premises in Canada that is owned, leased, or licensed by the employer and where the employer or its employees work, report for work, or where the employer pays its employees.

Legislative references

Section 6 of the Canada Pension Plan and sections 5, 8, 15, 22, and Part II of the Regulations may be of interest to you. To read these texts, go to the webpages of the Department of Justice Canada at laws.justice.gc.ca/eng/acts/C-8/index.html and [laws.justice.gc.ca/eng/regulations/C.R.C., c. 385/index.html](http://laws.justice.gc.ca/eng/regulations/C.R.C.,_c._385/index.html).

What if you need help?

To register for a payroll program account, go to canada.ca/business-number.

For information on deducting and remitting CPP contributions, filing information returns, or the types of employment that are not pensionable in Canada, go to canada.ca/payroll and choose "Calculate deductions and contributions", then choose "Guide T4001, Employers' Guide – Payroll Deductions and Remittances".

If you need more information after reading the above webpages, call **1-800-959-5525** from anywhere in Canada and the United States. Otherwise, call **613-940-8497**. We accept collect calls.

However, if the employment takes place in the province of Quebec or if the employees live there, contact Revenu Québec by visiting the webpage revenuquebec.ca/en/contact-us/general-information and ask for form RRQ-065.