



Application for a Refund of Overdeducted CPP Contributions or EI Premiums

For the year ending December 31,

If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums for an employee for any of the reasons listed in Part A below, fill out and mail this form to your tax centre to apply for a refund. To get the address of your tax centre, go to canada.ca/cra-offices. A separate form is required for each employee.

You can send us this application with your T4 information return, or send it later within the following **time limits**:

- for CPP contributions, no later than **four years** from the end of the year in which the overpayment occurred
- for EI premiums, no later than **three years** from the end of the year in which the overpayment occurred
- if an overdeduction results from a decision by the Minister of National Revenue or by the court: a) the time limits described in the previous two bullets, or b) no later than **30 days** from the date the decision is communicated to you

Do not fill out this form if you have deducted and reported **more than the maximum** CPP contributions or EI premiums for the year on only one T4 slip for the employee. We will reduce your share to the maximum allowable and notify you of any credit balances when we process your T4 information return. However, if you reported these overdeductions on more than one T4 slip for the employee, fill out Part A and Part B so we can calculate the amount of your overpayment.

Do not fill out this form if you have overdeducted CPP contributions or EI premiums within the **current calendar year**. Instead, reduce your current year remittances by the overdeduction.

If you are making an adjustment due to non-pensionable or non-insurable employment and you received a ruling, attach a copy of the ruling letter issued by the CPP/EI Ruling Officer, or a copy of the decision letter issued further to an appeal to the Minister of National Revenue or by the court. After we receive your completed form and a copy of the ruling or the decision, we will send the refund.

To get a ruling about whether a person is engaged in pensionable or insurable employment, fill out Form CPT1, Request for a Ruling as to the Status of a Worker under the Canada Pension Plan and/or the Employment Insurance Act, or you can send a letter. To get this form, go to canada.ca/cra-forms or call **1-800-959-5525**. If you are registered to My Business Account, you can ask for a ruling and send your documents electronically. For more information, go to canada.ca/my-cra-business-account.

Do not adjust the CPP contribution or EI premium amounts you report on your employee's T4 slips. We will credit an employee for excess CPP contributions or EI premiums when the employee files his or her income tax return.

For information on overdeducted Quebec Parental Insurance Plan premiums, visit Revenu Québec's website at revenuquebec.ca/en.

Tick a box below to show how you want this refund applied

Refund Transfer to current-year remittance account Transfer to another CRA account No: _____

Identification (please print)

Employer's name (as shown on Form PD7A)		Payroll program account number	
Employer's mailing address: Apt. No – Street No. Street name, and City		Prov./Terr	Postal code
Employee's name (last name first)		Social insurance number	
Employee's mailing address: Apt. No – Street No. Street name, and City		Prov./Terr	Postal code

Part A – Tick the box(es) below that show the reason(s) for this application

Canada Pension Plan (CPP)

Employee under 18 or over 70 years of age Date of birth

Employee is 65 to 70 years of age, receiving a retirement pension from CPP or Quebec Pension Plan (QPP) and has elected to stop contributing to the CPP by filing Form CPT30 with the employer Date of election

Employee considered disabled under CPP or QPP Date employee was considered to be disabled

Employee died during the year Date of death

Employee was not engaged in pensionable employment (for example, the person was self-employed.) Please explain: _____

Contributions on earnings paid to the employee were more than the maximum amount required for the year.

Error in reading contribution tables

Employment Insurance (EI)

Premiums on earnings paid to the employee were more than the maximum amount required for the year.

Employee of a corporation controls _____% of the voting shares of that corporation (see top of next page)

Employee was not engaged in insurable employment (for example, the person was self-employed or related to the owner.) **Note:** A ruling may be required.

Please explain (Attach a separate sheet if necessary):

Error in reading premium tables

