



## 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](http://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](http://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](http://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](http://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

Part A (continued) – If you ticked the "Employee of a corporation..." box, attach an updated copy of your share register or fill out the following corporate share arrangement.

Corporation identification, Date of incorporation, Incorporated under the law of, Information for the period, Year Month Day, List the officers of the corporation, President, Vice-President, Treasurer, Secretary, Director, Director, How many voting shares has the corporation issued?, Common shares, Preferred shares, How many votes does each type of share have?, Common shares, Preferred shares.

List the distribution of the voting shares. Table with columns: Name, Number of shares owned, Date of issue.

Have there been any transfers of the voting shares? Yes No. If yes, when and to whom were the shares transferred? Table with columns: Date, Transferred to, Transferred from.

Part B – List the details for all pay periods in the year. You MUST fill out this part so we can correctly calculate the amount of your overpayment.

Table for Part B with columns: Pay Period (From, To), Canada Pension Plan (CPP) (Pensionable earnings, Employee CPP contribution deducted, Required CPP contribution, CPP overpayment), Employment Insurance (EI) (Insurable earnings, Employee EI premium deducted, Required EI premium, EI overpayment). Includes Total rows and calculation formulas.

\* Use 1.4 unless you are using a reduced rate. In that case, enter the reduced rate.

Total overdeduction [ ]

Certification

I, [ ] , certify that the information given on this form and in any attached documents is correct and complete. Signature of employer or authorized officer, Position or office, Telephone number.