Clear Data

Canada Revenue Agency | Agence du revenu du Canada

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Employee Overpayment of 2018 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than $1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2018, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read (a) below)			1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits		+	2
Add lines 1 and 2.	**(maximum $51,700)**	=	3
Total premiums deducted: **Residents of other than Quebec** (box 18 and box 55 of your T4 slips) (read (b) below) **Quebec residents** (box 18 of your T4 slips)			4
Total premiums payable (enter the amount from line 9 of Schedule 13)		+	5
Add lines 4 and 5.		= ▶	6
Line 3 minus $2,000 (if negative, enter "0")		−	7
Line 6 minus line 7 (if negative, enter "0")		=	8
Total premiums deducted: **Residents of other than Quebec** (box 18 and box 55 of your T4 slips) (read (b) below) **Quebec residents** (box 18 of your T4 slips)			9
Required premium: **Residents of other than Quebec** (multiply line 1 by 1.66%) **(maximum $858.22)** **Quebec residents** (multiply line 1 by 1.30%) **(maximum $672.10)**		−	10
Line 9 minus line 10 (if negative, enter "0")		=	11
Enter the amount from line 8 or line 11, whichever is **greater**.	**Employment insurance overpayment**		12

Enter the amount from line 12 on **line 450** of your return only if it is more than $1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than $2,033 ($2,026 if you were a resident of Quebec).

(a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** $2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

(b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2018 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

(Ce formulaire est disponible en français.)

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