

## Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

For more information, see line 317 in the guide.

Complete this schedule to calculate the amount of your employment insurance (EI) premiums on self-employment and other eligible earnings **only if you 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.

**Attach a copy of this schedule to your return.**

**Net self-employment income**

Enter the total amounts from line 122 and lines 135 to 143 of your return.

If you have self-employment income for which you received a T4 slip, with EI premiums shown in box 18, **do not include** any net income (or loss) you reported on lines 135 to 143 from that T4 slip (**see note(a) below**). (if negative, enter "0")

		1
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If you are employed by a corporation but not eligible to participate in the EI program as an employee because you control more than 40% of the voting shares of that corporation, enter the amount from box 14 of **all** your T4 slips from that corporation **unless note(b) below applies**. 5493 +

		2
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If you are a registered Indian, or person entitled to be registered under the *Indian Act*, and you earned tax-exempt, self-employment income on a reserve in Canada, enter your total tax-exempt self-employment income. 5494 +

		3
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Add lines 1, 2, and 3. =

		4
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If your total EI premiums from box 18 and box 55 of **all** your T4 slips is \$930.60 or more, you **do not have to pay** any premiums on your self-employment and other eligible earnings. **Enter "0" on line 10 and attach a copy of this schedule to your return.**

**Maximum insurable earnings**

	49,500.00	5
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**Total EI insurable earnings**

Enter the total amount from box 24 of **all** your T4 slips. If box 24 is blank, use the amount from box 14, unless box 28 indicates that the T4 earnings are EI-exempt.

If you have employment income for which you did not get a T4 slip, also enter that amount. 5478 -

		6
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Line 5 minus line 6 (if negative, enter "0") =

		7
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Enter the amount from line 4 or line 7, whichever is **less**.

		8
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EI premium rate

	x 1.88%	9
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**EI premiums payable on self-employment and other eligible earnings**

Multiply line 8 by line 9. (maximum \$930.60)

		10
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Enter the amount from line 10 on line 317 of your Schedule 1 and on line 430 of your return.

(a) This may be the case if you are in one of the following situations:

- you are a barber, a hairdresser, a taxi driver, or a driver of another passenger-carrying vehicle **and** you are not hired as an employee;
- you received income through a placement agency **and** you are not hired as an employee; or
- you are a self-employed fisher.

(b) Box 14 of your T4 slip may include certain amounts that are not insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging);
- contributions made by your employer to your employee group RRSP where access to the funds is restricted;
- certain amounts paid by your employer to you to cover the waiting period or to increase the maternity, parental, or compassionate care benefits; and
- top-up amounts paid by your employer to you in addition to worker's compensation benefits.

If you received any of these amounts, visit [www.cra.gc.ca](http://www.cra.gc.ca) or contact us to determine the amount to exclude from line 2.