

T1-2015

Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums

Schedule 10

Complete this schedule to calculate EI and PPIP premium amounts if:

- you reported only net self-employment income of \$2,000 or more on lines 135 to 143 of your return;
- you reported net self-employment and employment income (including employment income from outside Canada) and the total of these incomes is \$2,000 or more; or
- one of your T4 slips has a **province of employment other than Quebec** in box 10 and you reported employment income (including employment income from outside Canada) of \$2,000 or more.

Note: Do not complete Part B and Part C if the province of employment on **all** your T4 slips is Quebec.

Attach a copy of this schedule to your return. For more information, see lines 312, 376, 378, and 450 in the guide.

Part A – PPIP premiums payable on self-employment income

Net business income (amount from line 27 of Schedule L of your provincial income tax return for Quebec)	379		1
Maximum insurable income	70,000	00	2
Employment income (box 14 of all your T4 slips ^(a) , including employment income from outside Canada), or if there is an amount in box 56, enter that amount.	–		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Enter the amount from line 1 or line 4, whichever is less .			5
PPIP rate on self-employment income	x	0.993%	6
Multiply the amount on line 5 by line 6. (maximum \$695.10)	=		7
Deduction for PPIP premiums on self-employment income:			
Amount from line 7		x 43.706%	8
Enter the amount from line 8 on line 223 of your federal return.			
Tax credit for PPIP premiums on self-employment income:			
Amount from line 7			9
Amount from line 8	–		10
Line 9 minus line 10			11
Enter this amount on line 378 of your Schedule 1. (maximum \$391.30)	=		11

Part B – PPIP premiums payable on employment income

Employment income from box 14 of all your T4 slips ^(a) where the province of employment is other than Quebec , including employment income from outside Canada and any exempt income earned outside Quebec	377		12
Maximum insurable income	70,000	00	13
Total of PPIP insurable earnings from box 56 of all your T4 slips where Quebec is the province of employment (if box 56 is blank, enter the amount from box 14 of the T4 slip ^(a))	380 –		14
Line 13 minus line 14 (if negative, enter "0")	=		15
Enter the amount from line 12 or line 15, whichever is less .			16
PPIP rate on employment income	x	0.559%	17
Multiply the amount on line 16 by line 17. (maximum \$391.30)	=		18

Part C – Employment insurance overpayment calculation

Total EI insurable earnings (Total amount from box 24 of all your T4 slips ^(a) . If box 24 is blank, use the amount from box 14, unless box 28 indicates that the T4 earnings are EI-exempt.) If the total amount is \$2,000 or less, enter "0". (maximum \$49,500)			19
EI rate on self-employment and other earnings		x 1.54%	20
Multiply the amount on line 19 by line 20. (maximum \$762.30)	=		21
Total EI premiums (box 18 of all your T4 slips ^(b))			22
Amount from line 21	–		23
Line 22 minus line 23 (if negative, enter "0")			24
Enter this amount on line 450 of your federal return.	=		24
Enter on line 312 of your Schedule 1 the amount on line 21 or line 22, whichever is less.			

(a) If you have employment income for which you did not get a T4 slip, enter that amount.

(b) If you have employment income for which you did not get a T4 slip, enter the EI premiums shown on your pay stubs.