T1-2012

Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

Schedule 13

For more information, see line 317 in the guide.

Complete this schedule to determine 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
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 received from that corporation **unless note[b] below applies**.	5493	+	2
If you are an Indian registered, or eligible 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
Add lines 1, 2, and 3.		=	4

If your total EI premiums from box 18 and box 55 of **all** your T4 slips is $839.97 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		45,900 00	5
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
Line 5 minus line 6 (if negative, enter "0")		=	7

Enter the amount from line 4 or line 7, whichever is **less**.			8
Multiply the amount from line 8 by 1.83%.		× 1.83%	9
EI premiums payable on self-employment and other eligible earnings Enter this amount on line 317 of your Schedule 1 and on line 430 of your return. **(maximum $839.97)**		=	10

(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**, or contact us to determine the amount to exclude from line 2.

Privacy Act, Personal Information Bank number CRA PPU 005