

Types of employment on which you can elect to pay Canada Pension Plan (CPP) contributions

Type

(letter designation)

- A** Employment in Canada by more than one employer at the same time, with the result that the year's basic exemption used to withhold CPP and Quebec Pension Plan (QPP) contributions was more than \$3,500 for the year.
- B** Employment that was pensionable employment where you received tips, gratuities, or other earnings from that pensionable employment from which the employer did not have to withhold CPP or QPP contributions.
- C** Employment outside Canada by a Canadian employer (including the federal government), and the employer has not agreed to cover the employment under the CPP.
- D** Employment in Canada by an international organization or by the government of another country, and the employer has not agreed to cover the employment in Canada under the CPP.
- E** Employment in Canada by an employer who is not resident in Canada, does not have an establishment in Canada, and has not undertaken to cover the employment in Canada under the CPP.
- F** Employment in Canada in agriculture or an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging, or lumbering for less than 25 days in the year or where the cash remuneration was less than \$250.
- G** Employment in Canada of a casual nature, other than for the employer's trade or business.
- H** Employment in Canada by the federal or a provincial or municipal government or a school board for less than 35 hours in the year for any referendum or election for public office, if you were not regularly employed by that employer.
- I** Employment in Canada for less than seven days in the year (for example, at a circus, fair, parade, carnival, exposition, or exhibition), as long as you were not an entertainer and you were not regularly employed by that employer.
- J** Employment outside Canada where, under the laws of the other country, you did not have to contribute to a plan that is similar to the CPP.
- K** Employment in international transportation partly inside and partly outside Canada, and you were not required to contribute to a plan similar to CPP under the laws of a country other than Canada.
- L** Employment in Canada fighting a disaster or engaging in a rescue operation if you were not regularly employed by that employer.
- M** Employment in Canada if you are an Indian registered, or a person entitled to be registered, under the *Indian Act* and you received a tax-exempt salary or wages from an employer who has not undertaken to cover the employment under the CPP.
- N** Self-employment in Canada if you are an Indian registered, or a person entitled to be registered, under the *Indian Act* and you received tax-exempt, self-employment earnings on a reserve. Enter details in the chart at the bottom of this page.
- O** Employment in Canada where you had multiple contracts of employment with the same employer, with the result that the year's basic exemption used to withhold CPP and QPP contributions was more than \$3,500 for the year.
- P** Employment in Canada where you had multiple employers during the year and one or more received your Form CPT30 while one or more employer(s) did **not** withhold CPP contributions because the employer(s) did **not** receive a copy of your completed Form CPT30 revoking your prior election to stop contributing to CPP (Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*).

Details of employment

List all your employers for the year for the types of employment listed above except N, for which you have to use the chart at the bottom of this page. If there is not enough space, attach a list. Make sure you enter the letter designation that identifies your type(s). For employment earnings shown on T4 slips, enter the amount from box 26 (or if blank, box 14). For other employment earnings, enter the gross amount earned. Enter any CPP or QPP contributions deducted (from boxes 16 and 17 of your T4 slips).

Name and address of each employer	Type of employment (letter designation)	Employment earnings shown on T4 slips	Other employment earnings	CPP/QPP contributions deducted
		+	+	+
		+	+	+
Total ▶		=	=	=

Details of tax-exempt self-employment earnings of an Indian on a reserve (type N)

Name and address of reserve	Tax-exempt self-employment earnings