Canada Revenue Agency | Agence du revenu du Canada

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when completed

Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan

Starting in 2013, for the purpose of contributing to a pooled registered pension plan (PRPP), the *Income Tax Act* allows tax-exempt earned income by an Indian (as defined by the *Indian Act*) to be included in the calculation of his or her non-deductible PRPP limit for the year.

Complete this form and attach it to your return if you are an Indian and you have earned income that is tax exempt, or you have made non-deductible PRPP contributions using non-deductible PRPP room from a previous year. This will allow the Canada Revenue Agency to calculate and track your non-deductible PRPP room that you have to make non-deductible PRPP contributions on your tax-exempt earned income for the 2018 tax year.

For a complete description of the guidelines and examples where income is tax-exempt and where it is taxable, go to **canada.ca/taxes-aboriginal-peoples**.

Note: Gross tax-exempt employment earnings are reported in box 71 of the T4 slip, and gross tax-exempt self-employment earnings are reported in box 88 of the T4 slip. You may have other tax-exempt earned income that is not included on an information slip.

For more information about PRPPs, go to **canada.ca/en/revenue-agency/services/tax/pooled-registered-pension-plan-prpp.html**.
For more information about earned income, see Guide T4040, *RRSPs and Other Registered Plans for Retirement*.

Taxpayer information

Last name	First name	Social insurance number

Tax-exempt earned income

Enter your total amount of tax-exempt employment earnings.	5875			1
Enter your total amount of tax-exempt self-employment earnings and other tax-exempt earned income.	5881	+		2
Add lines 1 and 2. **Total tax-exempt earned income**		=		3

Your amount of non-deductible PRPP room will be shown on your 2017 notice of assessment.

Eligible PRPP contributions from tax-exempt income

Eligible PRPP contributions include contributions made by an employee and a self-employed individual.

Enter the contributions made from **March 2, 2017**, to **December 31, 2017** (attach all of your receipts).				4
Enter the contributions made from **January 1, 2018**, to **March 1, 2018** (attach all of your receipts).		+		5
Add lines 4 and 5. **Total eligible PRPP contributions from tax-exempt income**	5882	=		6

Contributions to a PRPP from tax-exempt earned income are not deductible on your income tax return, but you can use them as a repayment under the Home Buyers' Plan (HBP) and the Lifelong Learning Plan (LLP).

Repayment under the HBP and LLP made from PRPP contributions from tax-exempt income

Specify the contributions from line 6 that you are designating as your repayments under the HBP and the LLP for 2017.

Contribution designated as a repayment under the HBP	5883			7
Contribution designated as a repayment under the LLP	5897	+		8
Add lines 7 and 8. **Total repayment under the HBP and LLP from PRPP contributions from tax-exempt income**		=		9

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

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