



Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2019

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way to the federal plan. The enhancements are funded by additional enhanced contributions beginning in January 2019.

As an employee, your employer will already have deducted the contributions from your salary and wages. The contributions consist of a base and an enhanced amount. As a self-employed individual, you will calculate your required contributions (if any) on this schedule, which will include the base and the enhanced amounts.

Since 2013, the CPP and the QPP have different base contribution rates. The Canada Revenue Agency (CRA) must be able to calculate your CPP and/or QPP contributions separately using the applicable rate(s).

The CRA will use the information you provide on this form to determine the portion of the yearly basic exemption, and the maximum contributory earnings, that will be applied to the CPP and the portion that will be applied to the QPP.

Complete this form and **attach** it to your return if you are in one of the following situations:

- You earned employment income **in the province of Quebec** in 2019 and you **were a resident of a province or territory other than Quebec** on December 31, 2019.
- You earned employment income **in a province or territory other than Quebec** in 2019 and you **were a resident of Quebec** on December 31, 2019.

If these situations do not apply to you, complete Schedule 8, Canada Pension Plan Contributions and Overpayment for 2019, or Schedule 8, Quebec Pension Plan Contributions for 2019, whichever applies to you.

Part 1 – Complete this part if you are a resident of a province or territory other than Quebec and are electing to stop contributing to the CPP or revoking a prior election.

Part 2 – Complete this part to determine the number of months for the CPP and QPP contributions calculation.

Part 3 – Complete this part to calculate your CPP and QPP contributions on your employment income.

Part 4 – Complete this part if you are a resident of a province or territory other than Quebec and are reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. You must first complete **Part 3**.

Part 5 – Complete this part if you are a resident of Quebec and are reporting employment income **and** self-employment income or other earnings on which you want to make optional QPP contributions. You must first complete **Part 3**.

For more information, see lines 22200, 22215, 30800, and 31000 in the Federal Income Tax and Benefit Guide.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation

of a prior election (for residents of a province or territory other than Quebec on December 31, 2019)

If in 2019 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2019 and elected in 2019 to stop paying CPP contributions, or revoked in 2019 an election made in a prior year, you should have already completed and submitted Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, to us and your employer(s).

If you had **both** employment income and self-employment income in 2019 and wanted to elect in 2019 to stop paying CPP contributions in 2019, or to revoke in 2019 an election made in a prior year, you should have completed Form CPT30 in 2019. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2019 but your intent was to elect in 2019 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 50372** below or if you want to revoke in 2019 an election made in a prior year, enter the month you want to resume contributing in **box 50374** below. If you did not complete and submit Form CPT30 for 2019 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2019 on this form.

To be valid, an election or revocation that begins in 2019 must be filed on or before June 15, 2021.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 50372.

Month
50372

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 50374.

Month
50374

Part 2 – Determine the number of months for the CPP and QPP contributions calculation

To calculate your contributions, you need to determine the number of months during which the rules for CPP and QPP apply to you in 2019.

Enter 12 in **both** box A and box B **unless** any of the situations below apply.

Box A – CPP:

- If you turned 18 years of age in 2019, enter the number of months in the year after the month you turned 18.
- If for all of 2019, you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2019, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2019, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2019 and have an entry in box 50372 of Part 1, enter the number of months in the year prior to the month you entered in box 50372 of Part 1.
- If you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2019, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2019 and have an entry in box 50374 of Part 1, enter the number of months in the year after and including the month you entered in box 50374 of Part 1.
- If you turned 70 years of age in 2019 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2019 you were 70 years of age or older, enter "0".
- If the individual died in 2019, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the **CPP** applies in 2019.

 A
Box B – QPP:

- If you turned 18 years of age in 2019, enter the number of months in the year after the month you turned 18.
- If for all of 2019, you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2019, enter the number of months during which you were not receiving a disability pension.
- If the individual died in 2019, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the **QPP** applies in 2019.

 B

Note the following:

- Do not enter a number greater than 12 in box A and box B.
- The number of months entered in box A and box B will be the same unless you elected to stop paying CPP contributions, you revoked such an election in the year, or you are 70 years old or older.
- The number you enter in box A cannot be more than the number of months you enter in box B

Continue on the next page.

Monthly proration table for 2019

Applicable number of months	Line 1 and 2 of Part 3 Maximum CPP/QPP pensionable earnings	Line 13 and 26 of Part 3 Maximum basic CPP/QPP exemption*	Applicable number of months	Line 1 and 2 of Part 3 Maximum CPP/QPP pensionable earnings	Line 13 and 26 of Part 3 Maximum basic CPP/QPP exemption*
1	\$4,783.33	\$291.67	7	\$33,483.33	\$2,041.67
2	\$9,566.67	\$583.33	8	\$38,266.67	\$2,333.33
3	\$14,350.00	\$875.00	9	\$43,050.00	\$2,625.00
4	\$19,133.33	\$1,166.67	10	\$47,833.33	\$2,916.67
5	\$23,916.67	\$1,458.33	11	\$52,616.67	\$3,208.33
6	\$28,700.00	\$1,750.00	12	\$57,400.00	\$3,500.00

* If you started receiving CPP retirement benefits in 2019, your basic exemption may be prorated by the CRA.

Part 3 – Calculating your CPP/QPP contributions on employment income

Enter your yearly maximum **CPP** pensionable **earnings**.
(see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2)

CPP (maximum \$57,400)**1**

Enter your yearly maximum **QPP** pensionable **earnings**.
(see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box B of Part 2)

QPP (maximum \$57,400)**2****Total CPP pensionable earnings:**

Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip) where the province of employment **is not Quebec**. If box 26 is blank, use box 14.

50339**3****Total QPP pensionable earnings:**

Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip) where the province of employment **is Quebec**. If box 26 is blank, use box 14.

50329 +**4**

Add lines 3 and 4.

Total pensionable earnings**=****5****Canada Pension Plan**

Enter the amount from line 3.

6

Enter the amount from line 5.

÷**7**

Line 6 divided by line 7 (include 5 decimals after the period)

=**8**

Enter the amount from line 1.

×**9**

Multiply line 8 by line 9.

=**10**Enter the amount from line 3 or the amount from line 10, whichever is **less**.**11**

Enter the number from line 8 (include 5 decimals after the period).

12**Enter your maximum basic CPP exemption.**

(see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2)

(maximum \$3,500)**×****13**

Multiply line 12 by line 13.

Basic exemption for CPP purposes**=****▶****–****14**

Earnings subject to CPP contributions:

Line 11 minus line 14 (if negative, enter "0")

=**15**

Actual total contributions on CPP pensionable earnings:

Enter the total CPP contributions deducted from box 16 of all your T4 slips.

50340**16**

Actual base contributions on CPP pensionable earnings:

Multiply the amount from line 16 by 97.0588%.

–**17**

Actual enhanced contributions on CPP pensionable earnings:

Line 16 minus line 17.

=**18**

Required base contributions on CPP pensionable earnings:

Multiply the amount from line 15 by 4.95%.

(maximum \$2,668.05)**19**

Required enhanced contributions on CPP pensionable earnings:

Multiply the amount from line 15 by 0.15%.

(maximum \$80.85)**+****20**

Total required contributions on CPP pensionable earnings:

Add lines 19 and 20.

=**21**

Continue on the next page.

Enter the amount from line 2 from the previous page.			22	
Enter the amount from line 10 from the previous page.	—		23	
Line 22 minus line 23	=		24	
Enter the amount from line 4 from the previous page, or the amount from line 24, whichever is less.				25
Enter your maximum basic QPP exemption. (see the monthly proration table on page 2 to find the amount that corresponds to the number of months entered in box B in Part 2) (maximum \$3,500)			26	
Enter the amount from line 14 from the previous page.	—		27	
Line 26 minus line 27. Basic exemption for QPP purposes	=		▶	28
Earnings subject to QPP contributions: Line 25 minus line 28 (if negative, enter "0")			=	29
Actual total contributions on QPP pensionable earnings: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		50330		30
Actual base contributions on QPP pensionable earnings: Multiply the amount on line 30 by 97.2973%.		—		31
Actual enhanced contributions on QPP pensionable earnings: Line 30 minus line 31.		=		32
Required base contributions on QPP pensionable earnings: Multiply the amount from line 29 by 5.4%. (maximum \$2,910.60)		=		33
Required enhanced contributions on QPP pensionable earnings: Multiply the amount from line 29 by 0.15%. (maximum \$80.85)		+		34
Total required contributions on QPP pensionable earnings: Add lines 33 and 34		=		35
Enter the amount from line 17 from the previous page.			36	
Enter the amount from line 31.	+		37	
Add lines 36 and 37. Actual total base contributions	=		▶	38
Enter the amount from line 18 from the previous page.			39	
Enter the amount from line 32.	+		40	
Add lines 39 and 40. Actual total enhanced contributions	=		▶	41
Add lines 38 and 41. Actual total contributions	=			42
Enter the amount from line 19 from the previous page.			43	
Enter the amount from line 33.	+		44	
Add lines 43 and 44. Required total base contributions	=		▶	45
Enter the amount from line 20 from the previous page.			46	
Enter the amount from line 34.	+		47	
Add lines 46 and 47. Required total enhanced contributions	=		▶	48
Add lines 45 and 48. Required total contributions		—		49
Line 42 minus line 49 (if negative, enter "0")	=			50

Continue on the next page.

Part 3 – Calculating your CPP/QPP contributions on employment income (continued)

If you are self-employed or you have other earnings on which you are electing to pay additional CPP contributions or you want to make optional QPP contributions, continue with Part 4 or Part 5, whichever applies. You may be able to make additional contributions if the calculated amount from line 50 is negative. For residents of a province or territory other than Quebec, see Form CPT20, Election to Pay Canada Pension Plan Contributions. For residents of the province of Quebec, see line 445 of the Quebec provincial income tax guide.

Otherwise, the deduction and tax credit on employment income should be reported as follows:

- Enter the amount, in dollars and cents, from line 38 or line 45, **whichever is less**, on line 30800 of your return. If you are a **resident of a province or territory other than Quebec**, also enter this amount, in dollars and cents, on line 58240 of your Form 428.
- Enter the amount, in dollars and cents, from line 41 or line 48, **whichever is less**, on line 22215 of your return.
- If the amount on line 50 is positive and you are:
 - a resident of a province or territory other than Quebec, enter the amount, in dollars and cents, from line 50 on line 44800 of your return.
 - a resident of the province of Quebec, see line 452 in your Quebec provincial income tax guide.

Continue on the next page.

Add lines 39 and 50. Enter this amount, in dollars and cents, on line 22200 of your return. = **52**

Part 5 – Residents of Quebec – QPP contributions on self-employment and other earnings when you have employment income

Net business income *				
(amount from line 31 of Revenu Quebec Form LE-35-V; if negative, enter "0")		50371		1
Income on which you wish to make optional contributions				
(amount from line 33 of Revenu Quebec Form LE-35-V)		50373 +		2
Add lines 1 and 2.		=		3
Canada Pension Plan				
Enter the amount from line 16 of Part 3.				4
	Actual total CPP contributions			
If the amount on line 50 of Part 3 is positive, complete lines 5 to 7. Otherwise, enter "0" on line 7 and continue on line 8.				
Enter the amount from line 4.			5	
Enter the amount from line 21 of Part 3.	-		6	
Line 5 minus line 6.				
If negative, do not complete line 7, enter the amount from line 6 on line 8 and continue on line 9.	=		7	
Line 4 minus line 7 (if negative "0")			8	
Multiply the amount from line 8 by 19.60784.			9	
Quebec Pension Plan				
Enter the amount from line 30 of Part 3.				10
	Actual total QPP contributions			
If the amount on line 50 of Part 3 is positive, complete lines 11 to 13. Otherwise, enter "0" on line 13 and continue on line 14.				
Enter the amount from line 10.			11	
Enter the amount from line 35 of Part 3.	-		12	
Line 11 minus line 12. If negative, do not complete line 13, enter the amount from line 12 on line 14 and continue on line 15.	=		13	
Line 10 minus line 13 (if negative, enter "0")			14	
Multiply the amount from line 14 by 18.01801.			15	
Add lines 9 and 15.			16	
Enter the amount from line 2 of Part 3.	QPP pensionable earnings (maximum \$57,400)		17	
Enter the amount from line 26 of Part 3.	Basic exemption (maximum \$3,500)	-	18	
Line 17 minus line 18	(maximum \$53,900)	=	19	
Enter the amount from line 16.		-	20	
Line 19 minus line 20 (if negative, enter "0")		=	21	
Enter the amount from line 3 or line 21, whichever is less.			22	

* Self-employment earnings should be prorated according to the number of months entered in box B in Part 2. Do not prorate the self-employment earnings if the individual died in 2019.

Continue on the next page.

23

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