



Election To Pay Canada Pension Plan Contributions

You can elect to pay Canada Pension Plan (CPP) contributions if **one** of the following applies:

- You were a resident of Canada for income tax purposes during the year receiving income from any of the types of employment listed on the next page
- You were an individual registered or entitled to be registered under the Indian Act receiving tax-exempt self-employment earnings on a reserve in Canada

To calculate your additional CPP contributions, complete and attach to your return a copy of Schedule 8, Canada Pension Plan Contributions and Overpayment for 2021, or Form RC381, Inter-provincial Calculation for CPP and QPP Contributions and Overpayments for 2021, whichever applies.

You have to file your election **on or before June 15, 2023**, and pay your required contributions **on or before April 30, 2023**.

Complete and attach this form to your return, or send it to the Canada Revenue Agency separately.

		Election for the year ► 2021	
First name	Last name	Social insurance number (SIN)	
Mailing address			
City	Province or territory	Postal code	

Part A – Earnings that you elect to pay additional CPP contributions on

Total of your employment earnings as shown on T4 slips (from Part B)				1
Total of your other employment earnings (from Part B)				2
Tax-exempt self-employment earnings as an individual registered or entitled to be registered under the Indian Act on a reserve (complete Part C)		+		3
Line 2 plus line 3		=		4
Line 1 plus line 4			(maximum \$61,600)	5
Enter whichever is less : amount from line 1 above, or amount from line 4 of Part 3 of your Schedule 8 or amount from line 13 of Part 3 of your Form RC381, whichever applies.		-		6
Line 5 minus line 6 (if negative, enter "0")		=		7
Total of your CPP contributions deducted (from Part B)		÷	0.0545 =	8
Line 7 minus line 8		=		9
Total of your Quebec Pension Plan contributions deducted (from Part B)		÷	0.0590 =	10
Earnings that you can elect to pay additional CPP contributions on:				
Line 9 minus line 10 (if negative, enter "0")		=		11
Enter whichever is less : amount from line 4 or line 11.				12
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on: Enter an amount that is not more than the amount from line 12.				
Enter this amount on line 50373 of your Schedule 8 or line 50373 in Part 4 of your Form RC381, whichever applies.		-		13
Line 11 minus line 13				
If you are electing to pay additional CPP contributions on employment earnings shown on your T4 slips, enter this amount on line 50399 in Part 5 of your Schedule 8 or line 50399 in Part 4 of your Form RC381, whichever applies.		=		14

Types of employment that you can elect to pay CPP contributions on

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 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, 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 7 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 registered or 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 registered or entitled to be registered under the Indian Act and you received tax-exempt self-employment earnings on a reserve.
- 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, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, while one or more employers did not withhold CPP contributions because the employers did not receive a copy of your completed Form CPT30 revoking your prior election to stop contributing to CPP.

Part B – Details of employment (All types except type N)

List all of your employers for the year for the types of employment listed on page 2 of this form, **except type N** (complete Part C below).

Enter the letter designation that identifies your type of employment.

For employment earnings shown on your 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.

If you need more space, attach another sheet of paper.

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

Part C – Details of tax-exempt self-employment earnings of an individual registered or entitled to be registered under the Indian Act on a reserve (Type N)

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

Part D – Election and certification

I elect and undertake to pay the required Canada Pension Plan contributions on the earnings noted above.

Signature

Date

Telephone

See the privacy notice on your return.