Request for a CPP/EI Ruling – Employee or Self-Employed

You may use this form to ask for a Canada Pension Plan / employment insurance (CPP/EI) ruling if:

- you are a worker, a payer, or an authorized representative and
- you want a ruling on whether a worker is an employee or is self-employed, and whether the employment is pensionable or insurable, or both

You may also ask for a CPP/EI ruling online. For more information, go to **canada.ca/cra-login-services**.

Before filling out this form, **read** the instructions and information on **pages 3 and 4**.

Part A – Request

Who is asking for the ruling? (Tick one box only)

Worker ☐ Worker's representative ☐ Payer ☐ Payer's representative ☐

If you are a representative, attach your client's consent form (AUT-01 or CPT139) or a letter authorizing the Canada Revenue Agency (CRA) to discuss confidential matters with you, unless already filed with the CRA.

Why do you want a ruling? (Tick one box only)

☐ Not sure if a worker is an employee or is self-employed. Include a copy of any employment contract.

☐ Worker is related to the employer, and not sure if employment is insurable. State relationship: _____

☐ Worker is a shareholder, and not sure if employment is insurable. Include a copy of the articles of incorporation and the shareholder registry

☐ Worker is a foreign national in Canada, and not sure if employment is pensionable or insurable. Include a copy of the work or study permit.

☐ Other reason. Please specify: _____

Is this an employer restructuring request? Yes ☐ No ☐

Tick "Yes", if you do not know if the employees' employment is continuous (and if the employer can consider the amount of CPP contributions and EI premiums previously withheld during the year). Only fill out parts **D** and **E** and include a copy of the contractual agreement with the former employer.

Date of the restructuring: _____ YYYY-MM-DD

Part B – Period of employment

Start date: _____ YYYY-MM-DD End date (if applicable): _____ YYYY-MM-DD Employment is ongoing ☐

Part C – Worker

Last name of worker	Social insurance number, or tick the box
First name	Unknown ☐
Mailing address	Job title / position / trade or occupation

Telephone numbers

Cell: _____ Work: _____ Home: _____

Preferred language for interview: _____

Clear Data

Protected B when completed

Part D – Payer

Legal business name	Business number (BN), or tick the appropriate box
Business trading or operating name (if different from its legal name)	_____ **R P** _____ Unknown ☐ None ☐
Mailing address	Province or territory where the work is, or was, done
	Nature of the business

Contact(s): Who can give the CRA information on the day-to-day operation of the business and on the employment conditions of the worker? A contact could be a supervisor, owner, partner, shareholder, director, or authorized representative.

Name: _____	Name: _____
Title or position: _____	Title or position: _____
Cell telephone: _____	Cell telephone: _____
Work telephone: _____	Work telephone: _____
Preferred language for interview: _____	Preferred language for interview: _____

Part E – Declaration

The information given on this form and the documents included with it are true, accurate, and complete.

_____

Print your name and title

_____ _____

Signature Date (YYYY-MM-DD)

Personal information, including the social insurance number and the temporary tax number, is collected to apply section 26.1 of the Canada Pension Plan (CPP) and section 90 of the Employment Insurance Act (EIA). The Canada Revenue Agency (CRA) can use personal information to administer or apply either act, such as for employer compliance audits, trust account examinations, and objections to CPP/EI rulings. The CRA may send this information to other government institutions, such as Employment and Social Development Canada or Service Canada and verify it with them, and vice versa. The social insurance number or temporary tax number is collected to identify a worker, since this number is used to process data, such as a record of employment, T4 slips, and statement of contributions to the Canada Pension Plan. If required information is not given, the processing of a request may be delayed or the CRA can deny the request. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 070 on Info Source at **canada.ca/cra-info-source**.

Clear Data

Instructions and information

Before you start filling out the form, read these instructions and this information.

Refund of CPP contributions or EI premiums

Do not use this form if you are asking for a refund of overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums. Instead:

If you are a worker:

- for a refund of CPP contributions – Fill out Schedule 8 in your income tax package or Form RC381 (whichever applies).
- for a refund of EI premiums – Fill out Schedule 10 in your income tax package or, if applicable, Schedule 13 and Form T2204.

Attach your documentation to your income tax and benefit return. If your request is for previous years, fill out Form T1-ADJ to ask for an adjustment, or ask for a change online using My Account or Represent a Client. For more information, go to **canada.ca/cra-login-services**.

If you are a payer, you can ask for a refund using one of the following options:

- by mail: fill out Form PD24
- online: through My Business Account or Represent a Client. For more information, go to **canada.ca/cra-login-services**

Ruling process

When the Canada Revenue Agency (CRA) receives a request for a CPP/EI ruling, an officer reviews the request and contacts the worker and the payer to discuss the working arrangement. Sometimes the officer has to ask for supporting documents. These include such things as employment contracts and agreements, invoices, logs, work schedules, time sheets, pay stubs, and cancelled cheques.

The officer decides whether the employment is pensionable under the CPP or insurable under the Employment Insurance Act. The officer sends a letter to the worker and to the payer, and any representatives, where applicable, to inform them of the decision.

For information on the possible implications of a CPP/EI ruling, go to **canada.ca/cpp-ei-rulings** and click on If you receive a CPP/EI ruling.

Part A – Request

Fill out this part to the best of your ability and state why you want a ruling. If possible, include supporting documents with your request. CRA can serve you better when you provide exact and complete information.

You can ask for a CPP/EI ruling for different reasons. To find publications and articles on CPP and EI, go to **canada.ca/cpp-ei-rulings**.

For information on employment status, go to **canada.ca/employee-self-employed**.

Go to **canada.ca/cpp-ei-explained**, for information on other CPP/EI subjects, such as:

- Not dealing at arm's length for purposes of the Employment Insurance Act (EIA), for information on how the CRA determines whether the employment is insurable if an employee and an employer are related to each other
- Employer restructuring / Succession of employer, for information on whether an employer can consider CPP contributions and EI premiums already withheld during a year

Part B – Period of employment

Time limit

To ask for a ruling for a given year, you have to send your request by June 29 of the next year. For example, if the employment took place in 2025, you can ask for a ruling no later than June 29, 2026. When June 29 falls on a Saturday or a Sunday, your request is considered on time if the CRA receives it or if it is postmarked on or before the next business day.

The CRA makes CPP/EI rulings only in situations where employment has started, is ongoing or has ended.

Part C – Worker

A worker is a person who is paid by a payer to work for a business. The worker can be either an employee or a self-employed person. If your request involves multiple workers, please attach a list with the information required in Part C for each worker.

Clear Data

Part D – Payer

A payer is a person or a business who pays a worker to do work. If your request involves multiple payers, please attach a list with the information required in Part D for each payer.

Legal business name – This is the official name of the business. For a sole proprietorship, it is the name of the owner. For a partnership, it is the names of the partners or the name of the business registered with a provincial or territorial authority. For a corporation, it is the name that appears on the certificate or articles of incorporation.

Business trading or operating name – This is the name the business uses in its day-to-day activities, as well as to advertise on such things as billboards, business and gift cards, invoices, and purchase orders.

Part E – Declaration

For the CRA to process your request, date and sign the form. By signing, you confirm that you have read and agreed with the declaration.

Where to send your request

Send your completed form by mail or fax, along with any supporting documents, to the tax services office (TSO) in the province or territory of your residence or place of business.

Your province or territory	TSO address	Fax number
New Brunswick Newfoundland and Labrador Nova Scotia Prince Edward Island	Nova Scotia TSO CPP/EI Rulings Division PO Box 638, Station Central Halifax NS B3J 2T5	418-562-2465 1-833-551-2860
Quebec	Eastern Quebec TSO Chicoutimi site CPP/EI Rulings Division PO Box 1660 Jonquière QC G7S 4L3	1-866-230-8786
Nunavut Ontario	Southern Ontario TSO CPP/EI Rulings Division 55 Bay Street North Hamilton ON L8R 3P7	418-562-2872 1-833-551-2859
Alberta Manitoba North West Territories Saskatchewan	Eastern Prairie TSO CPP/EI Rulings Division 600-360 Main Street PO Box 1022, Station Main Winnipeg MB R3C 2W2	418-566-0315
British Columbia Yukon	Coastal and Central BC TSO CPP/EI Rulings Division 468 9755 King George Blvd Surrey BC V3T 5E1	604-658-8777