Canada Revenue Agency | Agence du revenu du Canada

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2026

Election To Pay Canada Pension Plan Contributions

Complete this form to elect to pay Canada Pension Plan (CPP) contributions if you were a resident of Canada during the year for income tax purposes and **one** of the following applies:

- You received income from any of the employment types eligible for election (see page 3)
- You were registered or entitled to be registered under the Indian Act and you earned tax-exempt self-employment income on a reserve in Canada

Attach a completed copy of this form to your paper return or send it separately to the Canada Revenue Agency.

Additional CPP contribution calculations

To calculate your additional CPP contributions, complete Schedule 8, Canada Pension Plan Contributions and Overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments, whichever applies, and attach it to your paper return.

Due dates

This election is due **June 15, 2028.** Payment of the required CPP contributions is due **April 30, 2028**.

Identification information

First name	Last name	Social insurance number (SIN)
Mailing address		
City	Province or territory	Postal code

Part A – Employment details (all types **except** type N)

Complete the tables below if you have income from the employment types (**except** type N) listed on page 3. If you need more space, attach another sheet of paper.

	Employer name	Employer address	Employment type
1			
2			
3			
4			
5			

	(1) Pensionable earnings (box 26 of T4 slip) (1)	(2) Other employment earnings (gross amount)	(3) CPP contributions (box 16 of T4 slip)	(4) Second CPP contributions (box 16A of T4 slip)	(5) QPP contributions (box 17 of T4 slip)	(6) Second QPP contributions (box 17A of T4 slip)
1						
2	+	+	+	+	+	+
3	+	+	+	+	+	+
4	+	+	+	+	+	+
5	+	+	+	+	+	+
	=	=	=	=	=	=

(1) If box 26 is blank, enter the earnings included in box 14 associated with the employment type. For type P, enter the result of box 14 **minus** box 26 of your T4 slip.

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Part B – Tax-exempt self-employment income on a reserve (Type N only)

Complete this part only if you are registered or entitled to be registered under the Indian Act and are electing to pay CPP contributions on tax-exempt self-employment income on a reserve.

Reserve name	Reserve address	Tax-exempt self-employment income	
			1

Part C – Earnings you elect to pay additional CPP contributions on

Total pensionable employment earnings (from column 1 of Part A)					1
Total other employment earnings (from column 2 of Part A)		+	2		
Tax-exempt self-employment income on a reserve (from line 1 of Part B)		+	3		
Line 2 plus line 3		=	▶	+	4
Line 1 plus line 4	**(maximum $85,000)** (2)			=	5
Enter **whichever applies:** line E of Schedule 8 or line F of Form RC381.			6		
Enter **whichever is less:** line 1 or line 6.				–	7
Line 5 minus line 7 (if negative, enter "0")				=	8

Convert your contributions back to earnings

Total CPP contributions (from column 3 of Part A)		÷ 0.0595 =			9	
Total second CPP contributions (from column 4 of Part A)		÷ 0.04 =	+		10	
Total QPP contributions (from column 5 of Part A)		÷ 0.063 =	+		11	
Total second QPP contributions (from column 6 of Part A)		÷ 0.04 =	+		12	
Add lines 9 to 12.			=	▶ –		13
Earnings you elect to pay additional CPP contributions on: Line 8 minus line 13 (if negative, enter "0")				=		14
Enter **whichever is less:** line 4 or line 14.					15	
Employment earnings **not shown on a T4 slip** that you elect to pay additional CPP contributions on (**cannot** be more than line 15): Enter this amount on **line 50373** in Part 4 of Schedule 8 or Form RC381, whichever applies.				–		16
Employment earnings **shown on a T4 slip** that you elect to pay additional CPP contributions on: line 14 minus line 16 Enter this amount on **line 50399** in Part 4 of Schedule 8 or Form RC381, whichever applies.				=		17

(2) Your maximum may be **less than $85,000** if your CPP additional maximum pensionable earnings for 2026 (line D in Part 2 of Schedule 8 or line E in Part 2 of Form RC381, whichever applies) were prorated.

Part D – Election and certification

I elect and undertake to pay the required CPP contributions on the earnings noted on this form.

Signature _____ Date _____ Telephone _____

See the privacy notice on your return.

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Types of employment you can elect to pay CPP contributions on

Use the employment types below to complete Part A on page 1. For each entry in Part A, enter the corresponding letter designation (A to P, **except** N) in the "Employment type" column. Report type N in Part B on page 2.

Type	Employment description
A	Employment in Canada with more than one employer at the same time, where more than the $3,500 annual basic exemption was used to deduct CPP and Quebec Pension Plan (QPP) contributions.
B	Pensionable employment where you received tips, gratuities or other earnings where the employer was not required to deduct CPP or QPP contributions.
C	Employment outside Canada for a Canadian employer (including the federal government) that has not agreed to cover the employment under the CPP.
D	Employment in Canada for an international organization or the government of another country that has not agreed to cover the employment under the CPP.
E	Employment in Canada for an employer that is not resident in Canada, does not have an establishment in Canada, and has not agreed to cover the employment under the CPP.
F	Employment in Canada in agriculture or agricultural enterprises, horticulture, fishing, hunting, trapping, forestry, logging, or lumbering for less than 25 working days in the year or the cash remuneration was less than $250.
G	Employment in Canada of a casual nature that is not part of the employer's regular trade or business.
H	Employment in Canada for the federal, provincial, or municipal government, or for a school board, for less than 35 working hours in the year for a referendum or election for public office, where you were not regularly employed by that employer.
I	Employment in Canada for less than 7 working days in the year (for example, a circus, fair, parade, carnival, exposition, or exhibition), as long as the work was not as an entertainer and you were not regularly employed by that employer.
J	Employment outside Canada where, under the laws of the other country, contributions were not required to a pension plan similar to the CPP.
K	Employment in international transportation that takes place partly in Canada and partly outside Canada, where contributions were not required to a pension plan similar to the CPP under the laws of another country.
L	Employment in Canada fighting a disaster or taking part in rescue operation where you were not regularly employed by that employer.
M	Employment in Canada where you are registered or entitled to be registered under the Indian Act and you received a tax-exempt salary or wages from an employer that has not agreed to cover the employment under the CPP.
N	Self-employment in Canada where you are registered or entitled to be registered under the Indian Act and you earned tax-exempt self-employment income on a reserve.
O	Employment in Canada where there were multiple employment contracts with the same employer and, as a result, more than the $3,500 annual basic exemption was used to deduct CPP or QPP.
P	Employment in Canada during the year with multiple employers where one or more employers received Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and one or more employers did not withhold CPP contributions because they did not receive a copy of Form CPT30 revoking a prior election to stop contributing to the CPP.