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Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election

Use this form if you are an employee who is at least 65 years of age, but under 70, you are receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension, and one of the following applies:

- you are making or will be required to make CPP contributions and you do not want to contribute
- you stopped making CPP contributions in a previous year and you want to restart

Do not use this form if one of the following applies:

- you are making or will be required to make QPP contributions and you do not want to contribute or you stopped making QPP contributions in a previous year and you want to restart (for more information, go to Retraite Québec – Choosing to stop contributing to the Québec Pension Plan)
- if your income is **only** from self-employment earnings (for more information, see Schedule 8, Canada Pension Plan Contributions and Overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments)

Go to page 2 for instructions on how to fill out this form and get other helpful information.

Part A – Identification

First name and initials	Last name	Social insurance number (SIN)

Mailing address: apartment number, street number, and name

City	Telephone number	Province or territory	Postal code	Date of birth (Year Month Day)

Part B – Eligibility

1. Are you an employee who is at least 65 years of age, but under 70? ☐ Yes ☐ No

   If you answered **yes**, the earliest day you are eligible to sign and date this election form is the **day after** you turned 65. If you answered **no**, proceed to question 3.

2. Are you receiving a CPP or QPP retirement pension? ☐ Yes ☐ No

   If you answered **yes** to questions 1 and 2, go to question 3 below. If you answered **no** to either question, you are not eligible to make an Election to Stop Contributing to the Canada Pension Plan, or a Revocation of a Prior Election at this time.

3. Did you elect to stop making CPP contributions or revoke an election to restart making CPP contributions in this calendar year? ☐ Yes ☐ No

   If you answered **yes**, you are not eligible to make another change in the calendar year. (Only one change per calendar year is permitted.)

   If you answered **no**, fill in Part C to stop making CPP contributions or Part D to restart making CPP contributions.

Part C – Election and certification

If you fill out this part, do not fill out Part D. You **cannot** backdate this election. For more information, see page 2 of this form.
I elect to **stop** making CPP contributions effective the first day of the month after the date I sign this form.
I have demonstrated in Part B that I am eligible to make this election. I will provide a copy of this form to my current employer(s) by the date I sign the election.
I certify that the information given on this election is correct and complete.

Signature of employee

Date (Year Month Day)

Part D – Revocation and certification

If you fill out this part, do not fill out Part C. You **cannot** backdate this revocation. For more information, see page 2 of this form.
I **revoke** an election made in a previous year in order to start contributing to the CPP again effective the first day of the month after the date I sign this form.
I have demonstrated in Part B that I am eligible to make this revocation. I will provide a copy of this form to my current employer(s) by the date I sign the revocation.
I certify that the information given on this revocation is correct and complete.

Signature of employee

Date (Year Month Day)

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. 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.

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General information

Who should fill out this form

Fill out this form if you are an employee who is at least 65 years of age, but under 70, you are receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension, and you are making CPP contributions and want to stop.

You can also fill out this form if you stopped making CPP contributions in a previous year and you want to restart.

What income is covered by this election

The election you made will apply to all of your income from pensionable employment, including self-employment earnings. **Do not** use this form if your income is only from self-employment earnings. See Schedule 8, Canada Pension Plan Contributions and Overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments. A Schedule 8 applies only to self-employed income.

How often can you fill out a CPT30 form

You can fill out this form only once in a calendar year.
Once you file this form with your employer, you cannot change your choice until the following calendar year.
For example, if you elected to stop making CPP contributions during the calendar year and provided your employer with a copy of the completed Form CPT30 at that time, you must wait until at least January of the following calendar year before filing a new form to restart your CPP contributions.

If you change jobs (or have more than one job) within the year of making this election or in a future year have a new employer, do not fill out a new form. The election you made on your original form is still valid, so simply give a copy of your form to all current or new employer(s).
When you complete Part C or Part D of this form for the first time, the date you enter must be the date you provide a copy of the form to your employer(s).
If you previously completed this form, go to Part B to see if you are eligible to complete a new one.

Note: If you provided a copy to an employer that you have worked for in the past (prior year(s)) and return to work for them in a later year (for example, as a seasonal worker on a yearly basis, or for any other reason), please confirm that they still have your election to stop contributing on file, if not, provide them with a copy. If you have completed a form to revoke a previous election since working for a previous employer, provide them with a copy of the revocation to ensure you are contributing to the CPP.

Where do you send the form

You are responsible for providing each of your employers with a copy of the completed Form CPT30 and, after doing so, sending the **original** completed Form CPT30 to:

Employer Services
Winnipeg Tax Centre
Box 14000
Winnipeg MB
R3C 3M2

If you already sent us your original form and you need a copy of it, write to the Speciality Services Section at the address above.

However, if you agree to have your employer send the original to the Canada Revenue Agency (CRA), it will be accepted.

What if you need help

For more information about electing to stop contributing to the CPP, revoking the previous election, or using this form, go to **canada.ca/cpp-working-beneficiaries** and **canada.ca/cra-contact**.

Stopping CPP contributions

How to stop making CPP contributions

First, fill in Part A and Part B, and, if you are eligible, Part C of this form.
Do not complete Part D.

The earliest day you are eligible to complete, sign, and date this election form is the day after you turned 65. When you fill out this form for the **first time**, the date you enter must be the **date you give a copy** of the form to your employer.

You **must** provide to all current and future employers:

- a copy of the completed and signed form
- a proof of age (provide a copy of a driver's license or passport)
- a proof that you are receiving a CPP or QPP retirement pension (provide a copy of the notice of entitlement, a CPP/QPP benefit statement or payment confirmation)

Once you have provided a copy to your employer(s), send the original form to the Winnipeg Tax Centre at the address on this page.
Keep a copy of the form for your records and, if applicable, provide a copy to each of your future employers.

When is your election effective

Your election is effective on the first day of the month after the date you give a copy of this form to your employer. Your employer should stop deducting CPP contributions on the first pay in the month following the month you have given them a copy of this election form. Your employer may adjust your CPP contributions if you did not pay the proper amount before the effective date of this election.

How long does your election last

Your election will stay in effect until you revoke it or until you turn 70. You will not have to make CPP contributions unless you elect to restart making them in a later year.

Restarting CPP contributions

How do you restart making CPP contributions

Fill out Part A and Part B, and, if you are eligible, Part D of this form.
Do not complete Part C.

Promptly give a copy of the form to **each** of your employers.

Note: If you have completed a form to revoke a previous election since working for a previous employer(s), provide them with a copy of the revocation to ensure you are contributing to the CPP.

Send the original completed form to the Winnipeg Tax Centre at the address on this page.

Keep a copy of the form for your records.

When is your revocation effective

Once you revoke the election, you will restart making CPP contributions on the first day of the month after the date you give a copy of this form to your employer. Your employer will start deducting CPP contributions from the first pay dated in the month after the month you signed and dated Part D of this form, as long as you give them enough notice. Your employer may adjust your CPP contributions if you did not pay the proper amount after the effective date of this revocation.

If you filed your revocation with one employer, but delayed giving a copy to your other employers, your other employers will only start deducting CPP contributions from the first pay dated in the month after the month they receive the copy of your form. In such a situation, you can elect to pay the employer's share and your share of CPP contributions. To do this, fill out Form CPT20, Election to Pay Canada Pension Plan Contributions, and send it with your income tax and benefit return or send the completed Form CPT20 separately to your tax centre.

How long does your revocation last

Your revocation will stay in effect until you elect to stop making CPP contributions in a later year.

You will have to make CPP contributions until one of these situations occurs:

- you file the election form to stop contributing to the CPP, in a later year
- you stop working
- you reach 70 years of age

For more information, go to **canada.ca/cpp-working-beneficiaries**.