Clear Data

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

Application for a Refund of Overdeducted CPP Contributions or EI Premiums

For the year ending December 31, [| | |]

If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums for a worker for any of the reasons listed in Part A below, fill out the form using our online services, fill it out and mail or fax this form to your National Verification and Collection Centre to apply for a refund. **A separate form is required for each worker.**

You can send the Canada Revenue Agency (CRA) this application with your T4 information return, or send it later within the following **time limits**:

- For CPP contributions, no later than **four years** from the end of the year in which the overpayment occurred
- For EI premiums, no later than **three years** from the end of the year in which the overpayment occurred
- If an Overdeduction results from a decision letter issued by the CRA or by the court, **one** of the following applies:
  - the time limits described in the previous two bullets
  - no later than **30 days** from the date the decision is communicated to you

Do not fill out this form if you have deducted and reported **more than the maximum** CPP contributions or EI premiums required for the year on only one T4 slip for the worker. The CRA will reduce your share to the required maximum and notify you of any credit balances when the CRA processes your T4 information return. However, if you reported these overdeductions on more than one T4 slip for the worker, fill out Part A and Part B to allow the CRA to calculate the amount of your overpayment.

Do not fill out this form if you have overdeducted CPP contributions or EI premiums within the **current calendar year**. Instead, reduce your current year remittances by the overdeduction.

If you are making an adjustment due to non-pensionable or non-insurable employment and you received a decision letter from the CRA or a court decision, attach a copy with this completed form. After the CRA receives your completed form and a copy of the letter or decision, it will send your refund.

To get an official decision from the CRA about whether a person is engaged in pensionable or insurable employment, fill out Form CPT1, Request for a CPP/EI Ruling – Employee or Self-Employed, or send a letter. For more information and to get this form, go to **canada.ca/cpp-ei-rulings**. If you are registered to My Business Account, you can ask for a ruling and send your documents electronically. For more information, go to **canada.ca/my-cra-business-account**.

Do not adjust the CPP contribution or EI premium amounts you report on your worker's T4 slips. The CRA will credit a worker for excess CPP contributions or EI premiums when the worker files the income tax and benefit return.

For information on overdeducted Quebec Parental Insurance Plan premiums, visit Revenu Québec's website at **revenuquebec.ca/en**.

Tick a box below to show how you want this refund applied (tick one box only)

☐ Refund ☐ Transfer to current-year remittance account ☐ Transfer to another CRA account – Account No.: _____

Identification (print)

Employer's name (as shown on Form PD7A)	Payroll program account number [								R P				]
Employer's mailing address: Apt. No. – Street No., Street name, and city	Prov. / Terr. [	] Postal code [					]
Worker's name (last name first)	Social insurance number [									]
Worker's mailing address: Apt. No. – Street No., Street name, and city	Prov. / Terr. [	] Postal code [					]

Part A – Tick the box(es) below that show the reason(s) for this application

Canada Pension Plan (CPP)

☐ Worker is under 18 or over 70 years of age — Date of birth [Year | Month | Day]

☐ Worker was not engaged in pensionable employment (for example, the person was self-employed)
Note: A ruling may be required

Please explain (attach a separate sheet if necessary):

_____

_____

☐ Worker is 65 to 70 years of age, receiving a retirement pension from CPP or Quebec Pension Plan (QPP) and has elected to stop contributing to the CPP by filing Form CPT30 with the employer, and the election was approved — Date of election [Year | Month | Day]

☐ Contributions on earnings paid to the worker exceed the maximum amount required for the year

☐ Worker is considered disabled under CPP or QPP — Date worker was considered to be disabled. [Year | Month | Day]

☐ An error occurred when reading contribution tables

☐ Worker died during the year. — Date of death [Year | Month | Day]

☐ A CPP ruling was issued

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Part A (continued) – Tick the box(es) below that show the reason(s) for this application

Employment Insurance (EI)

- ☐ Premiums on earnings paid to the worker were more than the maximum amount required for the year
- ☐ Worker of a corporation controls _____ of the voting shares of that corporation (see the next section)
- ☐ Worker was not engaged in insurable employment (for example, the person was self-employed or not dealing at arm's length with their employer)
  Note: A ruling may be required.

Please explain (attach a separate sheet if necessary):

_____

_____

_____

_____

_____

- ☐ An error occured when in reading premium tables
- ☐ An EI ruling was issued

If you ticked the "Worker of a corporation..." box, attach an updated copy of your share register or fill out the following corporate share arrangement. The CRA may require additional documentation at a later date.

List the officers of the corporation and the distribution of the voting shares (attach a separate sheet if necessary)

Name	Title (if an officer of the corporation)	Number of voting shares owned	Date of issue

Have there been any transfers of the voting shares? (tick one box only) ☐ Yes ☐ No

If **yes**, when and to whom were the shares transferred? (attach a separate sheet if necessary)

Date	Transferred to	Transferred from

Part B – List the details for all pay periods in the year

You must fill out this part to allow the CRA to correctly calculate the amount of your overpayment.

Pay period or year		Canada Pension Plan (CPP)				Second additional CPP contribution (CPP2)			Employment insurance (EI)			
From	To	Pensionable earnings	Worker CPP contribution deducted	Required CPP contribution	CPP overpayment	Worker CPP2 contribution deducted	Required CPP2 contribution	CPP2 overpayment	Insurable earnings	Worker EI premium deducted	Required EI premium	EI overpayment
	Total								**Total**			

Employer CPP overpayment = Worker CPP overpayment	Employer CPP2 overpayment = Worker CPP2 overpayment	Employer EI overpayment (Percentage) = * × Worker EI overpayment
Employer CPP overpayment ▶	Employer CPP2 overpayment ▶	Employer EI overpayment ▶

* Use 1.4 unless you are using a reduced rate. In that case, enter the reduced rate.

Total overpayment

Certification - Must be filled out by the employer or an authorized officer

I, _____, certify that the information given on this form and in any attached document is correct and complete.

Print name

Date	Signature of employer or authorized officer	Position or office	Telephone number

Note: To process your form as soon as possible, the certification section must be signed by the employer or an authorized officer.

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 used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also 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 120 on Info Source at **canada.ca/cra-info-source**.