

Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums

Complete this schedule to calculate your EI and PPIP premium amounts if **any** of the following situations apply:

- You reported **only** net self-employment income of **\$2,000 or more** on lines 13500, 13700, 13900, 14100, and 14300 of your return
- You reported net self-employment and employment income (including employment income from outside Canada) and the total of those incomes is **\$2,000 or more**
- Box 10 of any of your T4 slips has a province or territory of employment **other than Quebec** and you reported employment income (including employment income from outside Canada) of **\$2,000 or more**

Attach a copy of this schedule to your paper return.

For more information, see lines 31200 and 45000 of the guide.

Part A – PPIP premiums payable on self-employment income

Net business income (amount from line 27 of Schedule L of your Revenu Québec Income Tax Return)		54375		1
Maximum insurable income				2
Employment income (amount from box 14 of all of your T4 slips including employment income from outside Canada or the amount from box 56, if applicable) ⁽¹⁾	–			3
Line 2 minus line 3 (if negative, enter "0")	=			4
Enter whichever is less : amount from line 1 or line 4.				5
PPIP rate on self-employment income	x			6
Line 5 multiplied by the percentage on line 6 (maximum \$733.13)	=		▶	7
Applicable rate	x			8
Deduction for PPIP premiums on self-employment income: Line 7 multiplied by the percentage on line 8 Enter this amount on line 22300 of your federal return. (maximum \$320.64)	=		▶	9
Non-refundable tax credit for PPIP premiums payable on self-employment income: Line 7 minus line 9 Enter this amount on line 31215 of your federal return. (maximum \$412.49)	=		▶	10

Do **not** complete Part B or Part C if Quebec is the province of employment on **all** of your T4 slips.

Part B – PPIP premiums payable on employment income

Employment income (amount from box 14 of all of your T4 slips where the province or territory of employment is other than Quebec including employment income from outside Canada and any exempt income earned outside Quebec) ⁽¹⁾		54377		11
Maximum insurable income				12
Total of PPIP insurable earnings (amount from box 56 of all of your T4 slips where Quebec is the province of employment; if box 56 is blank, enter the amount from box 14 of the T4 slip) ⁽¹⁾	–	54388		13
Line 12 minus line 13 (if negative, enter "0")	=			14
Enter whichever is less : amount from line 11 or line 14.				15
PPIP rate on employment income	x			16
Non-refundable tax credit for PPIP premiums payable on employment income: Line 15 multiplied by the percentage on line 16 Enter this amount on line 31210 of your federal return. (maximum \$412.49)	=		▶	17

(1) Include employment income that you did **not** get a T4 slip for.

Part C – Employment insurance overpayment

Total EI insurable earnings (amount from box 24 of **all** of your T4 slips; if box 24 is blank, enter the amount from box 14 **unless** box 28 shows that the T4 earnings are EI-exempt) **(1)**
If the total amount is **\$2,000 or less**, enter "0". **(maximum \$56,300)**

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EI rate on self-employment and other earnings
Line 18 multiplied by the percentage on line 19 **(maximum \$664.34)**

x		19
=		20

Total EI premiums (box 18 of **all** of your T4 slips) **(2)**
Amount from line 20

		21
-		22

Employment insurance overpayment:
Line 21 minus line 22 (if negative, enter "0")
Enter this amount on **line 45000** of your federal return.

=		23
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Non-refundable tax credit for employment insurance premiums through employment:
Enter **whichever is less:** amount from line 20 or line 21.
Enter this amount on **line 31200** of your federal return.

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- (1) Include employment income that you did **not** get a T4 slip for.
- (2) Include EI premiums shown on your pay stub if you have employment income that you did **not** get a T4 slip for.

See the privacy notice on your return.