Inter-provincial Calculation for CPP and QPP Contributions and Overpayments

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way to the federal plan. The enhancements are funded by additional enhanced contributions that began in January 2019.

The contributions consist of a base and an enhanced amount. As an employee, your employer will have already deducted the contributions from your salary and wages. As a self-employed individual, you will calculate your required contributions (if any) on this schedule including the base and the enhanced amounts.

Since 2013, the CPP and the QPP have different base contribution rates. The Canada Revenue Agency (CRA) must be able to calculate your CPP and/or QPP contributions separately using the applicable rate(s).

The CRA will use the information from this form to determine the portion of the yearly basic exemption and the maximum contributory earnings to be applied to the CPP and QPP.

For more information, see lines 22200, 22215, 30800, and 31000 of the Federal Income Tax and Benefit Guide.

Is this form for you?

Complete this form if **one** of the following conditions applies to you:

- You earned employment income in the province of Quebec in 2021 and you were a resident of a province or territory other than Quebec on December 31, 2021
- You earned employment income in a province or territory other than Quebec in 2021 and you were a resident of Quebec on December 31, 2021

Otherwise, complete Schedule 8, Canada Pension Plan Contributions and Overpayment, or Schedule 8, Quebec Pension Plan Contributions, whichever applies.

Attach a copy of this form to your paper return.

Which parts of this form do you need to complete?

- Part 1 Complete this part (on page 2) if you are a resident of a province or territory **other than Quebec** electing to stop contributing to the CPP or you are revoking a prior election.
- Part 2 Complete this part (on page 3) to determine the number of months for the CPP and QPP contributions calculation.
- Part 3 Complete this part (starting on page 4) to calculate your CPP and QPP contributions on your employment income.
- Part 4 Complete this part (starting on page 6) if you are a resident of a province or territory **other than Quebec** reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. (You must first complete Part 3.)
- Part 5 Complete this part (starting on page 10) if you are a **resident of Quebec** reporting employment income **and** self-employment income or other earnings you want to make optional QPP contributions on. (You must first complete Part 3.)



Part 1 – Election to stop contributing to the CPP or revocation of a prior election (for residents of a province or territory other than Quebec on December 31, 2021)

You were considered a CPP working beneficiary and were required to make CPP contributions in 2021 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment and/or self-employment income

However, if you were at least 65 years of age but under 70 years of age, you can elect to stop paying CPP contributions.

Employment income only

If you had employment income for 2021 and elected in 2021 to stop paying CPP contributions, or revoked in 2021 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, to the CRA and your employer(s).

Employment and self-employment income

If you had **both** employment income and self-employment income in 2021 and wanted to elect to **stop** paying CPP contributions in 2021 or **revoke** in 2021 an election made in a previous year, you should have completed Form CPT30 in 2021. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2021, but your intent was to elect in 2021 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop contributing on line 50372.

If you want to revoke in 2021 an election made in a previous year, enter the month you want to resume contributing on line 50374.

If you did **not** complete and send Form CPT30 for 2021 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2021 on this form.

Election or revocation

If you had self-employment income in 2021, an election or revocation that begins in 2021 must be filed **on or before June 15, 2023**, to be valid.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month entered on line 50372.

Month 50372

I want to **revoke** an election made in a previous year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month entered on line 50374.

Month |

Use the number of months from lines A and B of Part 2 to determine your prorated maximum CPP/QPP pensionable earnings and maximum basic CPP/QPP exemption on the table below.

Monthly proration table for 2021								
Number of months	Maximum CPP/QPP pensionable earnings	Maximum basic CPP/QPP exemption (1)	Number of months	Maximum CPP/QPP pensionable earnings	Maximum basic CPP/QPP exemption (1)			
1	\$5,133.33	\$291.67	7	\$35,933.33	\$2,041.67			
2	\$10,266.67	\$583.33	8	\$41,066.67	\$2,333.33			
3	\$15,400.00	\$875.00	9	\$46,200.00	\$2,625.00			
4	\$20,533.33	\$1,166.67	10	\$51,333.33	\$2,916.67			
5	\$25,666.67	\$1,458.33	11	\$56,466.67	\$3,208.33			
6	\$30,800.00	\$1,750.00	12	\$61,600.00	\$3,500.00			

(1) If you started receiving CPP retirement benefits in 2021, your basic exemption may be prorated by the CRA.

RC381 E (21) Page 2 of 12

Part 2 – Determine the number of months for the CPP and QPP contributions calculation

Calculate your contributions by determining the number of months that the rules for CPP and QPP applied to you in 2021. Enter "12" on lines A and B **unless** any of the following conditions apply:

Line A - CPP

- You turned 18 years of age in 2021. Enter the number of months in the year after the month you turned 18 on line A.
- You were receiving a CPP or QPP disability pension for all of 2021. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2021, enter the number of months you were not receiving a disability pension on line A.
- You were 65 to 70 years of age in 2021 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2021. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2021 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372.
- You were 65 to 70 years of age in 2021 receiving a CPP or QPP retirement pension and elected to stop paying CPP contributions in a previous year and you have **not** revoked that election. Enter "0" on line A.
- You were 65 to 70 years of age in 2021 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in a previous year and you revoked that election in 2021. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2021 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374.
- You turned 70 years of age in 2021 and you did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A.
- You were 70 years of age or older for all of 2021. Enter "0" on line A.
- The individual died in 2021. Enter the number of months in the year, up to and including the month the individual died, on line A

The individual died in 2021. Effet the number of months in the year, up to and incidence	duling the month the marviadar died, on line A.
Enter the number of months that CPP applies in 2021. (2)	(maximum 12) A
Line B – QPP	
• You turned 18 years of age in 2021. Enter the number of months in the year after	er the month you turned 18 on line B.
• You were receiving a CPP or QPP disability pension for all of 2021. Enter "0" on CPP or QPP disability pension in 2021, enter the number of months you were no	
• The individual died in 2021. Enter the number of months in the year, up to and inclu	uding the month the individual died, on line B.
Enter the number of months that QPP applies in 2021. (2)	(maximum 12)

- (2) The number of months you enter on line A and line B will be the same unless any of the following apply:
 - You elected to stop paying CPP contributions
 - You revoked such an election in the year
 - You are 70 years old or older

The number you enter on line A cannot be more than the number you enter on line B.

RC381 E (21) Page 3 of 12

Enter your maximum CPP pensionable earnings from the monthly proration table on page 2 using the number of months from line A of Part 2. (maximum \$61,600)		1
Enter your maximum QPP pensionable earnings from the monthly proration table on page 2 using the number of months from line B of Part 2. (maximum \$61,600)		2
Total CPP pensionable earnings: Enter the total from box 26 of all of your T4 slips (maximum \$61,600 per slip) where the province of employment is not Quebec (if box 26 is blank, enter the amount from box 14).	50339	3
Total QPP pensionable earnings: Enter the total from box 26 of all of your T4 slips (maximum \$61,600 per slip) where the province	50329 +	
Line 3 plus line 4 Total pensionable earnings		5
Canada Pension Plan	-	
Enter the amount from line 3.	6	
Enter the amount from line 5. ÷	- ⁰	
Line 6 divided by line 7 (calculated to the fifth decimal place) =	. <i>'</i> . 8	
Enter the amount from line 1.	₋ 9	
Line 8 multiplied by line 9 =	_ 10	
Enter whichever is less: amount from line 3 or line 10.		1
Enter the amount from line 8 (calculated to the fifth decimal place).	12	
Enter your maximum basic CPP exemption	12	
from the monthly proration table on page 2		
using the number of months from line A of Part 2. (maximum \$3,500)	_ 13	
Line 12 multiplied by line 13 Basic exemption for CPP purposes =	<u> </u>	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0")	_	
	<u> </u>	1
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all of your T4 slips.	50340	•10
Actual base contributions on CPP pensionable earnings:	000-10	
Amount from line 16 × 90.8257% =	<u> </u>	1
Actual enhanced contributions on CPP pensionable earnings: Line 16 minus line 17	=	1
Required base contributions on CPP pensionable earnings: Amount from line 15 x 4.95% = (maximum \$2,875.95)	_	19
Required enhanced contributions on CPP pensionable earnings: Amount from line 15	+	2
Total required contributions on CPP pensionable earnings:		
Line 19 plus line 20	<u>=</u>	2 ⁻

RC381 E (21) Page 4 of 12

Part 3 – Calculating your CPP/QPP contributions on employment inc	ome (continue	ed)
Quebec Pension Plan		
Enter the amount from line 2 of the previous page.	22	
Enter the amount from line 10 of the previous page.	23	
Line 22 minus line 23 (if negative, enter "0") =	24	
Enter whichever is less: amount from line 4 of the previous page or line 24.		25
Enter your maximum basic QPP exemption		
from the monthly proration table on page 2 using the number of months from line B of Part 2. (maximum \$3,500)	26	
Enter the amount from line 14 of the previous page.	27	
Line 26 minus line 27 (if negative, enter "0") Basic exemption for QPP purposes =	<u> </u>	- 28
Earnings subject to QPP contributions: Line 25 minus line 28 (if negative, enter "0")		29
Actual total contributions on QPP pensionable earnings: Enter the total QPP contributions deducted from box 17 of all of your T4 slips.	50330	•30
Actual base contributions on QPP pensionable earnings: Amount from line 30 × 91.52	54% = -	- 31
Actual enhanced contributions on QPP pensionable earnings: Line 30 minus line 31	=	32
Required base contributions on QPP pensionable earnings: Amount from line 29 x 5.4% = (maximum \$	3,137.40)	33
Required enhanced contributions on QPP pensionable earnings: Amount from line 29 $\times 0.5\% = $ (maximum	\$290.50) +	34
Total required contributions on QPP pensionable earnings: Line 33 plus line 34		35
Enter the amount from line 17 of the previous page.	36	
Enter the amount from line 31. +	37	
Line 36 plus line 37 Actual total base contributions =	<u> </u>	38
Enter the amount from line 18 of the previous page.	39	
Enter the amount from line 32.	40	
Line 39 plus line 40 Actual total enhanced contributions =		41
Line 38 plus line 41 Actual total contri	butions =	42
Enter the amount from line 19 of the previous page.	43	
Enter the amount from line 33.	44	
Line 43 plus line 44 Required total base contributions =		45
Enter the amount from line 20 of the previous page.	46	
Enter the amount from line 34.	47	
Line 46 plus line 47 Required total enhanced contributions =	<u> </u>	- 48
Line 45 plus line 48 Required total contri	butions =	
Enter the amount from line 42.		50
Enter the amount from line 49.	_	- 51
Line 50 minus line 51 (if negative, enter "0") (3)		

RC381 E (21) Page 5 of 12

⁽³⁾ If this amount is negative, you may be able to make additional contributions. For residents of a province or territory **other than Quebec**, see Form CPT20, Election to Pay Canada Pension Plan Contributions. For residents of the province of Quebec, see line 445 of the Revenu Québec Guide to the Income Tax Return.

Part 3 – Calculating your CPP/QPP contributions on employment income (continued)

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 4. If you want to make optional QPP contributions, continue at Part 5. If your earnings subject to contributions are from **employment only**, claim the deduction and tax credit as follows:

- Enter on **line 30800** of your return (in dollars and cents) **whichever is less:** amount from line 38 or line 45. If you are a resident of a province or territory **other than Quebec**, also enter this amount on **line 58240** of your provincial or territorial Form 428 (in dollars and cents), if applicable
- Enter on line 22215 of your return (in dollars and cents) whichever is less: amount from line 41 or line 48
- If the amount from line 52 is positive and you are a resident of:
 - a province or territory other than Quebec, enter the amount from line 52 on line 44800 of your return (in dollars and cents)
 - the province of Quebec, see line 452 of the Revenu Québec Guide to the Income Tax Return

If you are completing Part 4 or Part 5 and you calculate that your self-employment income and other earnings subject to contributions (line 32 of Part 4 or line 33 of Part 5) are "0", report your CPP/QPP contributions as noted above.

Part 4 – CPP contributions on self-employment income and other earning employment income (residents of a province or territory other than			ve
Pensionable net self-employment earnings (4) (amount from line 12200 of your return plus line 25 of your return)			1
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions (complete Form CPT20)	on 50373	+	2
Employment earnings shown on a T4 slip that you elect to pay additional CPP contributions of (complete Form CPT20)	5 039 9	+	3
Add lines 1 to 3.		=	4
Canada Pension Plan			
Enter the amount from line 16 of Part 3. Actual total CPP contribution	ons		5
If the amount from line 52 of Part 3 is positive, complete lines 6 to 8. If not, enter "0" on line 8 and continue at line 9.			
Enter the amount from line 5.	6		
Enter the amount from line 21 of Part 3.	7		
Line 6 minus line 7 (if the result is negative, enter the amount from line 7 on line 9 and continue at line 10)	•	_	8
Line 5 minus line 8 (if negative, enter "0")		=	9
Enter the amount from line 9. x 18.34862	_=		10

(4) Self-employment earnings should be prorated according to the number of months entered on line A of Part 2. Do **not** prorate the self-employment earnings if the individual died in 2021.

RC381 E (21) Page 6 of 12

Part 4 – CPP contributions on self-employment income and other earnings when you have employment income (residents of a province or territory other than Quebec)(continued)

employment income (residents of a p	ordince or territory other than t	zuebe	(Continu	ea)
Quebec Pension Plan				
Enter the amount from line 30 of Part 3.	Actual total QPP contribution	ns		11
If the amount from line 52 of Part 3 is positive, complete If not , enter "0" on line 14 and continue at line 15.	lines 12 to 14.			
Enter the amount from line 11.		12		
Enter the amount from line 35 of Part 3.		13		
Line 12 minus line 13 (if the result is negative, enter the line 13 on line 15 and continue at line 16)	amount from =	•	_	14
Line 11 minus line 14 (if negative, enter "0")			=	15
Enter the amount from line 15.	× 16.94915	=		16
Enter the amount from line 10 of the previous page.			+	17
Line 16 plus line 17			=	18
·				
CPP pensionable earnings: Enter the amount from line 1 of Part 3.	(maximum \$61,6	00)		19
Basic exemption: Enter the amount from line 13 of Part 3.	(maximum \$3,5	00)	_	20
Line 19 minus line 20	(maximum \$58,1	00)	=	21
Enter the amount from line 18.			_	22
Line 21 minus line 22 (if negative, enter "0")			=	23
Enter whichever is less: amount from line 4 of the previ	ous page or line 23.			24
Enter the amount from line 13 of Part 3.		 25		
Enter the amount from line 5 of Part 3.		26		
Line 25 minus line 26 (if negative, enter "0" on lines 27 and 31, and continue a	= line 32)	 27		
Enter the amount from line 4 of the previous page.	28			
Enter the amount from line 21.	29			
Line 28 minus line 29 (if negative, enter "0")	▶ <u>-</u>	30		
Line 27 minus line 30 (if negative, enter "0")	=	_ •	_	31
Earnings subject to contributions: line 24 minus line 3 follow the instructions at the end of Part 3 to claim the decontributions on your employment income; if the result is	duction and tax credit for the	nd 	=	32
Amount from line 32	× 10.9%	=		33
Amount from line 52 of Part 3 (if positive)	× 2	=	_	34
Line 33 minus line 34 (if negative, show in brackets)			=	35
If the amount from line 35 is negative, enter it as a positive	ve amount.	_		36

RC381 E (21) Page 7 of 12

Part 4 – CPP contributions on self-employment incom employment income (residents of a province or			
Deductions and tax credits for CPP contributions			
Tax credit for base CPP contributions through employment incornant the amount from line 38 of Part 3.	ne:		37
Enter the amount from line 45 of Part 3.		_	38
Line 37 minus line 38 (if negative, enter "0")		=	39
Enter whichever is less : amount from line 37 or line 38. Enter this amount (in dollars and cents) on line 30800 of your return.			40
Deduction for CPP enhanced contributions on employment incor Enter the amount from line 41 of Part 3.	me:		41
Enter the amount from line 48 of Part 3.			42
Line 41 minus line 42 (if negative, enter "0")		=	43
Enter whichever is less: amount from line 41 or line 42. Enter this amount (in dollars and cents) on line 22215 of your return.			44
If the amount from line 35 of the previous page is:			
negative, complete Part 4a below			
positive, complete Part 4b on next page			
• "0", enter the amount from line 39 on line 31000 of your return (in d and enter the amount from line 43 on line 22200 of your return (in c			
Part 4a – Amount from line 35 is negative			
CPP overpayment: Enter the result of the following calculation (in dollars and cents) on lin	-		
Amount from line 36 of the previous page	× 50% =		45
Amount from line 45	<u>× 90.8257% =</u>		46
Line 45 minus line 46		=	47
Enter the amount from line 39.			48
Enter the amount from line 46.		_	49
Tax credit for base CPP contributions on self-employment income Line 48 minus line 49 Enter this amount (in dollars and cents) on line 31000 of your return.	e and other earnings:	=	50
		<u></u>	
Enter the amount from line 43. Enter the amount from line 47.			51
Deduction for CPP contributions on self-employment income and	d other cornings:	_	52
Line 51 minus line 52	a other earnings:		
Enter this amount (in dollars and cents) on line 22200 of your return.		=	53

RC381 E (21) Page 8 of 12

` '	ce or territory other than Que	(COITHITC	icu)
Part 4b – Amount from line 35 is positive			
CPP contributions payable on self-employment income and Enter the amount from line 35 of Part 4. Enter this amount (in dollars and cents) on line 42100 of your re	-		54
Enter the amount from line 54.	× 90.8257% =	<u> </u>	5
Line 54 minus line 55		=	5
Enter the amount from line 55.	× 50% =	+	5
Line 56 plus line 57		=	5
Enter the amount from line 39 of the previous page.			5
Enter the amount from line 57.		+	6
Tax credit for base CPP contributions on self-employment in Line 59 plus line 60 Enter this amount (in dollars and cents) on line 31000 of your re	_	=	6
Enter the amount from line 43 of the previous page.			
Enter the amount from line 58.		+	6
Deduction for CPP contributions on self-employment incom Line 62 plus line 63 Enter this amount (in dollars and cents) on line 22200 of your re	_		

RC381 E (21) Page 9 of 12

Part 5 – QPP contributions on self-employment income and other earning employment income (residents of Quebec)	s whe	n you hav	e
Net business income (5) (amount from line 31 of your Revenu Quebec Form LE-35-V; if negative, enter "0")	50371	ı	1
Income you want to make optional contributions on (amount from line 33 of your Revenu Quebec Form LE-35-V)	50373	+	2
Line 1 plus line 2		=	3
Canada Pension Plan			
Enter the amount from line 16 of Part 3. Actual total CPP contribution	ns		4
If the amount from line 52 of Part 3 is positive, complete lines 5 to 7. If not, enter "0" on line 7 and continue at line 8.	_		
Enter the amount from line 4.	5		
Enter the amount from line 21 of Part 3.	6		
Line 5 minus line 6 (if the result is negative, enter the amount from line 6 on line 8 and continue at line 9)	_ ▶	_	7
Line 4 minus line 7 (if negative, enter "0")		=	8
Amount from line 8 × 18.34862	=		9
Quebec Pension Plan			
Enter the amount from line 30 of Part 3. Actual total QPP contribution	ns		10
If the amount from line 52 of Part 3 is positive, complete lines 11 to 13. If not, enter "0" on line 13 and continue at line 14.			
Enter the amount from line 10.	11		
Enter the amount from line 35 of Part 3.	12		
Line 11 minus line 12 (if the result is negative, enter the amount from line 12 on line 14 and continue at line 15)	▶	_	13
Line 10 minus line 13 (if negative, enter "0")		=	14
Amount from line 14 × 16.94915	=		15
Enter the amount from line 9.			16
Enter the amount from line 15.	_	+	17
Line 16 plus line 17		=	18
QPP pensionable earnings: Enter the amount from line 2 of Part 3. (maximum \$61,60)	00)		19
Basic exemption: Enter the amount from line 26 of Part 3. (maximum \$3,50)	00)	_	20
Line 19 minus line 20 (maximum \$58,10	00)	=	21
Enter the amount from line 18.		_	22
Line 21 minus line 22 (if negative, enter "0")			23
Enter whichever is less: amount from line 3 or line 23.			24

Do not prorate the self-employment earnings if the individual died in 2021.

RC381 E (21) Page 10 of 12

⁽⁵⁾ Self-employment earnings should be prorated according to the number of months entered on line B of Part 2.

Part 5 – QPP contributions on self-employment income (residents				er earniı	ngs	whe	n you ha	ve
Amount from line 24 of the previous page								25
Enter the amount from line 26 of Part 3.						26		
Enter the amount from line 5 of Part 3.			_			27		
Line 26 minus line 27 (if negative, enter "0" on lines 28 and 32, and con-	tinue at line 33	3)	=			28		
Amount from line 3 of the previous page		29						
Amount from line 21 of the previous page		30						
Line 29 minus line 30 (if negative, enter "0")	_=		_			31		
Line 28 minus line 31 (if negative, enter "0")			=			•	_	32
Earnings subject to contributions: line 25 minuted follow the instructions at the end of Part 3 to claim contributions on your employment income; if the results of the contributions of the contrib	the deduction	n and tax cred	lit for	the	and		=	33
Amount from line 33			×	11.8%	=			34
Amount from line 52 of Part 3 (if positive)			×	2	=		_	35
Line 34 minus line 35 (if negative, show in bracket	ts)						=	36
If the amount from line 36 is negative, enter it as a	a positive amo	unt.						37
Deductions and tax credits for QPP contri	butions							
Tax credit for base QPP contributions through Enter the amount from line 38 of Part 3.	employment	income:						38
Enter the amount from line 45 of Part 3.							_	39
Line 38 minus line 39 (if negative, enter "0")							=	40
Enter whichever is less : amount from line 38 or l Enter this amount (in dollars and cents) on line 30		eturn.						41
Deduction for QPP enhanced contributions on Enter the amount from line 41 of Part 3.	employment	income:						42
Enter the amount from line 48 of Part 3.							_	43
Line 42 minus line 43 (if negative, enter "0")							=	44
Enter whichever is less : amount from line 42 or I Enter this amount (in dollars and cents) on line 22		eturn.						45

RC381 E (21) Page 11 of 12

Part 5 – QPP contributions on self-employment income and other earnings when you have employment income (residents of Quebec)(continued)

If the amount from line 36 of the previous page is:

- negative, complete Part 5a below
- positive, complete Part 5b below
- "0", enter the amount from line 40 of the previous page on **line 31000** of your return (in dollars and cents) and enter the amount from line 44 of the previous page on **line 22200** of your return (in dollars and cents)

Amount from line 37 of the previous page	× 50% =		4
Amount from line 46	× 91.5254% =	_	4
Line 46 minus line 47		=	4
Enter the amount from line 40 of the previous page.			49
Enter the amount from line 47.		_	50
Tax credit for base QPP contributions on self-employment Line 49 minus line 50 Enter this amount (in dollars and cents) on line 31000 of your	_	=	5
Enter the amount from line 44 of the previous page.			5
Enter the amount from line 48.		_	5
Deduction for QPP contributions on self-employment inco Line 52 minus line 53 Enter this amount (in dollars and cents) on line 22200 of your	_	=	54
Part 5b – Amount from line 36 is positive			
Enter the amount from line 36 of the previous page.			5
Amount from line 55	× 91.5254% =		5
Line 55 minus line 56		_=	5
Amount from line 56	× 50% =	+	5
Line 57 plus line 58		=	5
Enter the amount from line 40 of the previous page.			6
Enter the amount from line 58.		+	6 [.]
Tax credit for base QPP contributions on self-employmen Line 60 plus line 61 Enter this amount (in dollars and cents) on line 31000 of your	_	=	6
Enter the amount from line 44 of the previous page.			
Enter the amount from line 59.		+	64
Deduction for QPP contributions on self-employment inco	ome and other earnings:	-	
Line 63 plus line 64	•		
Enter this amount (in dollars and cents) on line 22200 of your	return.	=	6

See the privacy notice on your return.

RC381 E (21) Page 12 of 12