

Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

Complete this schedule to calculate the amount of your employment insurance (EI) premiums on self-employment and other eligible earnings **only** if you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits.

Attach a copy of this schedule to your paper return.

For more information, contact Service Canada or visit servicecanada.gc.ca.

Enter the total amount from line 11 **plus** line 25 of your return. If you received a T4 slip for self-employment income with EI premiums in box 18, do **not** include any net income (or net loss) reported on lines 13500, 13700, 13900, 14100, and 14300 of your return for that slip (1) (if negative, enter "0").

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If you are **not** eligible to participate in the EI program as an employee of a corporation because you control **more than 40%** of the voting shares of that corporation, enter the amount from box 14 of **all** your T4 slips from that corporation. (2)

	54493 +	2
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If you are a registered Indian, or a person entitled to be registered under the Indian Act, who earned tax-exempt self-employment income on a reserve in Canada, enter your total tax-exempt self-employment income.

	54494 +	3
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Add lines 1 to 3.

Net self-employment income

	=	4
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(1) This may be the case if **any** of the following situations apply:

- You are a barber, hairdresser, taxi driver, or driver of another passenger-carrying vehicle **and** are not hired as an employee
- You received income through a placement agency **and** are not hired as an employee
- You are a self-employed fisher

(2) Box 14 of your T4 slip may include certain amounts that are **not** insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging)
- contributions your employer made to your employee group RRSP where access to the funds is restricted
- certain amounts your employer paid you to cover the waiting period or to increase the maternity, parental, compassionate care, or family caregiver benefits
- top-up amounts your employer paid you in addition to worker's compensation benefits

If you received any of the amounts above, go to canada.ca/revenue-agency or contact the Canada Revenue Agency to determine the amount to exclude from line 2.

