

T1-2019

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

Schedule 10

Complete this schedule and **attach** it to your return to calculate EI and PIP 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 a territory of employment other than Quebec** and you reported employment income (including employment income from outside Canada) of \$2,000 or more

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

Part A – PPIP premiums payable on self-employment income

Net business income (amount from line 27 of Schedule L of your provincial income tax return for Quebec)		54375		1
Maximum insurable income		2		
Employment income (box 14 of all your T4 slips ^(a) , including employment income from outside Canada), or if there is an amount in box 56, enter that amount.	–		3	
Line 2 minus line 3 (if negative, enter "0")	=		4	
Enter the amount from line 1 or line 4, whichever is less.			5	
PIIP rate on self-employment income	×		6	
Multiply the amount on line 5 by line 6. (maximum \$714.51)	=		▶ =	7
Deduction for PPIP premiums on self-employment income:				
Amount from line 7	8 ×	43.683%	▶ =	9
Enter the amount from line 9 on line 22300 of your federal return.				
Tax credit for PPIP premiums on self-employment income:				
Amount from line 7			10	
Amount from line 9	–		11	
Line 10 minus line 11. Enter this amount on line 31215 of your federal return. (maximum \$402.39)	=		▶ =	12

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

Part B – PPIP premiums payable on employment income

Employment income from box 14 of all your T4 slips ^(a) for which the province or territory of employment is other than Quebec , including employment income from outside Canada and any exempt income earned outside Quebec		54377		13
Maximum insurable income		14		
Total of PPIP insurable earnings from box 56 of all your T4 slips for which Quebec is the province of employment (if box 56 is blank, enter the amount from box 14 of the T4 slip ^(a))	54388 –		15	
Line 14 minus line 15 (if negative, enter "0")	=		▶ =	16
Enter the amount from line 13 or line 16, whichever is less.			17	
PIIP rate on employment income	×		18	
Multiply the amount on line 17 by line 18. Enter this amount on line 31210 of your federal return. (maximum \$402.39)	=		▶ =	19

(a) If you have employment income you did not get a T4 slip for, include that amount.

Continue on the next page.

Part C – Employment insurance overpayment calculation

Total EI insurable earnings (Total amount from box 24 of **all** your T4 slips^(a). If box 24 is blank, use the amount from box 14 unless box 28 shows that the T4 earnings are EI-exempt.)

If the total amount is \$2,000 or less, enter "0".

(maximum \$53,100)

20

EI rate on self-employment and other earnings

x

21

Multiply the amount on line 20 by line 21.

(maximum \$663.75)

=

22

Total EI premiums (box 18 of **all** your T4 slips^(b))

23

Amount from line 22

-

24

Line 23 minus line 24 (if negative, enter "0")

=

▶ =

25

Enter this amount on line 45000 of your federal return.

Enter on line 31200 of your federal return the amount on line 22 or line 23, whichever is less.

(a) If you have employment income you did not get a T4 slip for, include that amount.

(b) If you have employment income you did not get a T4 slip for, include the EI premiums shown on your pay stubs.

See the privacy notice on your return.