

T1-2019

Quebec Pension Plan Contributions for 2019

Schedule 8

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 beginning in January 2019.

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

Complete this schedule and **attach** it to your return to calculate your required Quebec Pension Plan (QPP) contributions for 2019 **if you were a resident of Quebec** on December 31, 2019, **and have earned income in the province of Quebec only**.

Do not use this schedule if any of your T4 slips have Canada Pension Plan (CPP) contributions. Instead get and complete Form RC381, Inter-provincial calculation for CPP and QPP contributions and overpayments for 2019.

Also use this schedule to calculate your optional QPP contributions.

Part 1 – Complete this part to determine the number of months for the QPP contributions calculation.

Part 2 – Complete this part if you are reporting employment income.

Part 3 – Complete this part if you are reporting **only** self-employment income or other earnings on which you want to make optional QPP contributions.

Part 4 – Complete this part if you are reporting employment income **and** self-employment income or other earnings on which you want to make optional QPP contributions. You must first complete **Part 2**.

For more information, see lines 22200, 22215, 30800, and 31000 in the guide.

Part 1 – Determine the number of months for the QPP contributions calculation

Enter 12 in box A **unless** any of the situations below apply:

- if you turned 18 years of age in 2019, enter the number of months in the year after the month you turned 18
- if for all of 2019 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2019, enter the number of months during which you were not receiving a disability pension
- if the individual died in 2019, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **QPP** applies in 2019.

A

Monthly proration table for 2019

Applicable number of months	Maximum QPP pensionable earnings	Maximum basic QPP exemption	Applicable number of months	Maximum QPP pensionable earnings	Maximum basic QPP exemption
1	\$4,783.33	\$291.67	7	\$33,483.33	\$2,041.67
2	\$9,566.67	\$583.33	8	\$38,266.67	\$2,333.33
3	\$14,350.00	\$875.00	9	\$43,050.00	\$2,625.00
4	\$19,133.33	\$1,166.67	10	\$47,833.33	\$2,916.67
5	\$23,916.67	\$1,458.33	11	\$52,616.67	\$3,208.33
6	\$28,700.00	\$1,750.00	12	\$57,400.00	\$3,500.00

Part 2 – Calculating your QPP contributions on employment income

Enter your yearly maximum QPP pensionable earnings (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 1).	(maximum \$57,400)		1
Total QPP pensionable earnings: Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip). If box 26 is blank, enter the amount from box 14.		50329	2
Enter the amount from line 1 or the amount from line 2, whichever is less .			3
Enter your maximum basic QPP exemption (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 1).	(maximum \$3,500)	-	4
Earnings subject to QPP contributions: Line 3 minus line 4 (if negative, enter "0")	(maximum \$53,900)	=	5
Actual total contributions on QPP pensionable earnings: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		50330	6
Actual base contributions on QPP pensionable earnings: Multiply the amount from line 6 by 97.2973%.		-	7
Actual enhanced contributions on QPP pensionable earnings: Line 6 minus line 7		=	8
Required base contributions on QPP pensionable earnings: Multiply the amount from line 5 by 5.40%.	(maximum \$2,910.60)		9
Required enhanced contributions on QPP pensionable earnings: Multiply the amount from line 5 by 0.15%.	(maximum \$80.85)	+	10
Total required contributions on QPP pensionable earnings: Add lines 9 and 10.		-	11
Line 6 minus line 11 (if negative, enter "0")		=	12

If you are self-employed or you have other earnings on which you want to make optional QPP contributions, continue with Part 4. You may be able to make additional QPP contributions if the calculated amount from line 12 is negative. See line 445 of the Quebec provincial income tax guide.

Otherwise, the deduction and tax credit on employment income should be reported as follows:

- Enter the amount, in dollars and cents, from line 7 or line 9, **whichever is less**, on line 30800 of your return.
- Enter the amount, in dollars and cents, from line 8 or line 10, **whichever is less**, on line 22215 of your return.
- If the amount on line 12 is positive, see line 452 in your Quebec provincial income tax guide.

Part 3 – QPP contributions on self-employment income and other earnings ONLY (no employment income)

Net business income* (amount from line 27 of Schedule L of your provincial income tax return for Quebec; if negative, enter "0")	50371		1
Income on which you want to make optional contributions (from line 3 of work chart 445 of your provincial income tax return for Quebec)	50373 +		2
Add lines 1 and 2.	QPP pensionable earnings (maximum \$57,400)	=	3
Basic exemption	(maximum \$3,500)	-	4
Line 3 minus line 4	(maximum \$53,900)	=	5
QPP rate		x	6
Multiply line 5 by line 6.		=	7

Deduction and tax credit for QPP contributions on self-employment and other earnings

Required base contributions on QPP pensionable earnings: Multiply the amount from line 7 by 97.2973%.	-		8
Required enhanced contributions on QPP pensionable earnings: Line 7 minus line 8	=		9
Multiply line 8 by 50%. Enter this amount, in dollars and cents, on line 31000 of your return.	+		10
Add lines 9 and 10. Enter this amount, in dollars and cents, on line 22200 of your return.	=		11

* Self-employment earnings, QPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 1. See the monthly proration table under Part 1 to find the amount that corresponds to the number of months entered in box A of Part 1. Do not prorate the self-employment earnings if the individual died in 2019.

Part 4 – QPP contributions on self-employment income and other earnings when you have employment income (continued)

Deductions and tax credits for QPP contributions

Enter the amount from line 7 of Part 2.		23
Enter the amount from line 9 of Part 2.	–	24
Line 23 minus line 24 (if negative enter "0")	=	25
Enter the amount, in dollars and cents, from line 23 or line 24, whichever is less , on line 30800 of your return.		
Enter the amount from line 8 of Part 2.		26
Enter the amount from line 10 of Part 2.	–	27
Line 26 minus line 27 (if negative enter "0")	=	28
Enter the amount, in dollars and cents, from line 26 or 27, whichever is less , on line 22215 of your return.		
If the calculated amount on line 22 from the previous page is negative, complete lines 29 to 34 below.		
If the calculated amount on line 22 from the previous page is positive, complete lines 35 to 41 below.		
Otherwise, if the calculated amount on line 22 from the previous page is zero, enter the amount, in dollars and cents, from line 25 on line 31000 of your return, and enter the amount, in dollars and cents, from line 28 on line 22200 of your return.		
Enter the calculated amount from line 22 from the previous page as a positive amount.	=	29
Multiply the amount from line 29 by 50%.	=	30
Multiply the amount on line 30 by 97.2973%.	–	31
Line 30 minus line 31	=	32
Line 25 minus line 31. Enter this amount, in dollars and cents, on line 31000 of your return.	=	33
Line 28 minus line 32. Enter this amount, in dollars and cents, on line 22200 of your return.	=	34
Enter the amount from line 22 from the previous page.		35
Multiply the amount on line 35 by 97.2973%.	–	36
Line 35 minus line 36	=	37
Multiply the amount on line 36 by 50%	+	38
Add lines 37 and 38.	=	39
Add lines 25 and 38. Enter this amount, in dollars and cents, on line 31000 of your return.	=	40
Add lines 28 and 39. Enter this amount, in dollars and cents, on line 22200 of your return.	=	41

See the privacy notice on your return.