

QPP Contributions on Self-Employment and Other Earnings

Complete this schedule to determine the amount of your Quebec Pension Plan (QPP) contributions if you reported net business income on line 164 of your **income tax return for Quebec**.

Also use this schedule to calculate your optional QPP contributions.

Attach a copy of this schedule to your return. See line 222 in the guide for more information.

Net business income (amount on line 27 of Schedule L of your income tax return for Quebec ; if this amount is negative, enter "0")	371		1
Income on which you wish to make optional contributions (amount from line 2 of work chart 445 of your income tax return for Quebec)	373 +		2
Amount from line 15 of work chart 445 of your income tax return for Quebec	+		3
Add lines 1, 2, and 3 (maximum \$44,900).	=		4
Basic exemption	-	3,500 00	5
Earnings subject to contribution: line 4 minus line 5 (if negative, enter "0")	=		6
		Multiply the amount on line 6 by 9.9% =	7
Total contributions from line 98 of your income tax return for Quebec		× 2 =	8
		Line 7 minus line 8 (if negative, enter "0")	9
Deduction and tax credit for QPP contributions on self-employment and other earnings:			
Amount from line 9		× 50% =	10

Enter the amount from line 10 on line 222 of your federal return and on line 310 of Schedule 1.



Donations and Gifts

Attach a copy of this schedule to your return along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips. See line 349 in the guide for more information.

Total eligible amount of charitable donations and government gifts			1
Enter your net income from line 236 of your return		× 75% =	2
Note: If the amount on line 1 is less than the amount on line 2, enter the amount from line 1 on line 340 below and continue completing the schedule from line 340.			
Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337		3
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339 +		4
Add lines 3 and 4.	=	× 25% =	5
		Total donations limit: add lines 2 and 5. (not to exceed the amount on line 236 of your return)	6
Allowable charitable donations and government gifts (enter the amount from line 1 or line 6, whichever is less)	340		
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342 +		
Add lines 340 and 342.	344 =		
Enter \$200, or the amount from line 344, whichever is less .	345 -	× 15% =	346 7
Line 344 minus line 345	347 =	× 29% =	348 + 8
Donations and gifts: add lines 7 and 8.			
Enter this amount on line 349 of Schedule 1.			9