



Canada Revenue
Agency

Agence du revenu
du Canada

Your Appeal Rights

Canada Pension Plan and Employment Insurance
Coverage

The information in this booklet was accurate when it was released in October 2020. However, legislative provisions and addresses could change at any time. We make every effort to provide updates in a timely manner.

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Introduction

In this booklet, we outline what you can do if you do not understand or agree with a decision we have issued regarding your coverage under the Canada Pension Plan (CPP) or employment insurance (EI) programs.

You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). You have the right to appeal a decision, as stated in our publication RC17, Taxpayer Bill of Rights Guide: Understanding your rights as a taxpayer.

This booklet deals only with appeals under the Canada Pension Plan and the Employment Insurance Act. You can find information on objections and appeals under the Income Tax Act in our publication P148, Resolving Your Dispute: Objection and Appeal Rights under the Income Tax Act. For forms and publications, go to canada.ca/en/revenue-agency/services/forms-publications or call 1-800-959-8281 for individuals or 1-800-959-5525 for businesses.

This booklet is only a guide. For more detailed and technical information, please see the Canada Pension Plan, the Employment Insurance Act, the Tax Court of Canada Act, and the Federal Courts Act.

The CRA's role in CPP and EI programs

The CRA and Employment and Social Development Canada (ESDC) jointly administer the CPP and EI social programs. The CPP provides a basic measure of protection to a contributor and their family against the loss of income due to retirement, disability, and death. The EI program provides temporary financial assistance for unemployed Canadians while they look for work or upgrade their skills. Canadians who are sick, pregnant, caring for a newborn or adopted child, or caring for a seriously ill relative may also be assisted by EI.

The CRA is responsible for making decisions regarding the pensionability and/or insurability of employment and for making sure that CPP contributions and EI premiums are deducted, remitted, and reported as required by legislation to finance these two programs.

The CRA does not decide who gets CPP or EI benefits. That is the responsibility of ESDC. However, because the CRA determines which employments are covered under the two programs, a person's right to a benefit can be affected. For example, if the CRA rules that a person's employment is not insurable for EI purposes, the person cannot get EI benefits based on that employment unless the decision is overturned in an appeal.

The role of the CPP/EI Appeals Program

The CPP/EI Appeals Program of the Appeals Branch is responsible for conducting fair and impartial reviews of disputed decisions, made by the CRA, on pensionability issues under the Canada Pension Plan and insurability issues under the Employment Insurance Act.

The CPP/EI Program issues decisions under the authority of the Minister of National Revenue. The decisions are final and binding and may only be overturned by the Tax Court of Canada.

The role of the Relief, Redress, and Branch Services Directorate

The Relief, Redress, and Branch Services Directorate provides functional guidance to the CPP/EI Appeals Program and the Taxpayer Relief Program to ensure sound, timely, and impartial decisions on related disputes.

Decisions issued by the CPP/EI Appeals Program may result in a change(s) to your individual income tax return. If you do not agree with your individual income tax reassessment, we strongly recommend that you first call or write to the tax centre that processed your return to discuss the matter. Many disputes are resolved this way. For more information, see publication P148, Resolving Your Dispute: Objection and Appeal Rights under the Income Tax Act.

Before filing an appeal to the Minister of National Revenue

Many misunderstandings arise from miscommunication or a lack of information.

If you do not agree with or have any questions about your CPP/EI ruling or payroll deductions assessment, we strongly recommend that you first call or write to the tax services office or tax centre that issued the CPP/EI ruling or the payroll deductions assessment to discuss the matter. Many disputes are resolved this way.

Filing an appeal to the Minister of National Revenue

If you are a worker, you have the right to appeal ruling decisions under the CPP and/or the EI programs.

As a payer, if you do not agree with a decision we make about your responsibilities under either program, you can file an appeal.

Filing an appeal is the first step in the process of resolving a dispute. After you file, the appeals program of a tax services office will contact you and will impartially review your case. The procedure is straightforward and you can either represent yourself or have someone represent you.

Two types of appeals

CPP/EI appeals to the Minister of National Revenue involve a CPP/EI ruling or a payroll deductions assessment.

Appeal of a CPP/EI ruling

After the CPP/EI Rulings Division of a tax services office or a tax centre has issued a ruling, any of the affected parties (worker, payer, or ESDC) may choose to file an appeal to determine one or more of the following:

- whether the employment is pensionable and/or insurable;
- the length of time a pensionable and/or insurable employment lasts;
- the amount of earnings from pensionable employment and/or insurable earnings;
- the number of hours of insurable employment;
- whether contributions and/or premiums are payable;
- the amount of contributions and/or premiums payable;
- the employer of a person in pensionable employment and/or of an insured person;
- whether employers are associated employers for employment insurance purposes; or
- what amount of premium shall be refunded to an employer or employee.

Appeal of a payroll deductions assessment

A payer who does not agree with a payroll deductions assessment of CPP and/or EI payments can appeal to the Minister of National Revenue for reconsideration of the assessment, either as to whether an amount should be assessed as payable or as to the amount assessed.

Time limits for filing an appeal to the Minister of National Revenue

A payer or a worker can file an appeal of a CPP/EI ruling within 90 days after being notified of the ruling.

A payer can file an appeal of a payroll deductions assessment within 90 days after being notified of that assessment.

ESDC can file an appeal of a CPP/EI ruling at any time.

How to file an appeal to the Minister of National Revenue

You can file an appeal by:

- accessing My Account at canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals if you are an individual or Represent a Client at canada.ca/en/revenue-agency/services/e-services/represent-a-client if you are a representative of an individual – select “Register my formal dispute” and choose “CPP/EI ruling” in the subject area;
- accessing My Business Account at canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account if you are a business or Represent a Client at canada.ca/en/revenue-agency/services/e-services/represent-a-client if you are a representative of a business – select “Register a formal dispute (Appeal)” for the payroll deductions account;
- using Form CPT100, Appeal of a Ruling under the Canada Pension Plan and/or Employment Insurance Act, to appeal a CPP/EI ruling;
- using Form CPT101, Appeal of an Assessment under the Canada Pension Plan and/or Employment Insurance Act, to appeal a payroll deductions assessment; or
- writing a letter to the chief of appeals at:

CPP/EI Appeals Program
Canada Revenue Agency
451 Talbot Street
London ON N6A 5E5

What information should you include?

Please include the following information when you file an appeal by letter:

- your name and address;
- a telephone number (including the area code) where we can reach you during the day;
- identify whether you are the payer or the worker;
- the ruling period(s) or payroll deductions assessment year(s) you want us to consider;
- the facts and reasons for your appeal;
- if applicable, the name and address of your authorized representative and permission to deal with them, use Form CPT139, Canada Pension Plan

(CPP)/Employment Insurance (EI) – Authorizing or Cancelling a Representative.

If you are the worker, please also provide:

- your social insurance number;
- the name and address of any other party involved in the appeal (i.e. the name and address of your payer);
- a copy of the letter issued by the CPP/EI Rulings Division – if a copy is not available, provide the date of the letter.

If you are the payer, please also provide:

- your business number;
- the name(s) and address(es) of the worker(s);
- the social insurance number of all workers involved;
- a copy of the letter issued by the CPP/EI Rulings Division or of the notice of assessment or notice of reassessment, as applicable – if a copy is not available, provide the date of the letter or the notice.

Sign and date your appeal. An authorized officer has to sign for a corporation or trust.

Note: By law, we must notify the parties involved to give them an opportunity to be part of the appeal.

If you temporarily change your address or move after filing an appeal, please notify the tax services office of your new address and telephone number (including the area code) where you can be reached during the day.

In addition, if you move, change your address and telephone number:

- online at canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals; or
- call 1-800-959-8281.

You can change a business mailing address:

- online at canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account; or
- call 1-800-959-5525. Also, ask to change the telephone number.

Representation

If you would like to authorize the CRA to deal with another person as your representative for CPP/EI appeal matters you must give your consent. You can be represented by anyone you choose to authorize; for example your spouse or common law partner, another family member, a friend, tax practitioner, accountant, lawyer, or an agent.

You can authorize a representative by:

- using the online services in My Account at canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals if you are an individual or in My Business Account at canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account if you are a business;
- completing Form CPT139, Canada Pension Plan (CPP)/Employment Insurance (EI) Authorizing or Cancelling a Representative, Form CPT100, Appeal of a Ruling under the Canada Pension Plan and/or the Employment Insurance Act, or Form CPT101, Appeal of an Assessment under the Canada Pension Plan and/or the Employment Insurance Act. The representative will be authorized only for CPP/EI related appeals.
- naming a representative in your letter addressed to the chief of appeals and indicating you wish them to represent you. This representative will be authorized only for CPP/EI related appeals.

To authorize online, you must first register online for the **My Account** or **My Business Account** services. In addition, your representative must have registered for the **Represent a Client** service at canada.ca/en/revenue-agency/services/e-services/represent-a-client, and given you their representative identifier, group identifier or business number, so that you can complete the online authorization.

By authorizing a representative through the **Represent a Client** service, your representative can access the “Register a formal dispute” for CPP/EI. This authorization also provides your representative access to other services.

Review of your appeal

An appeals officer will review your appeal. The officer will contact you or your authorized representative and any other party involved to gather and discuss the facts related to the appeal. You should not hesitate to explain your position fully. After the facts have been considered, a final and binding decision will be made.

We will send a decision letter to the payer and the worker(s), and if applicable to ESDC. The Minister of National Revenue’s decision is final and binding and may only be overturned by the Tax Court of Canada. However, if you or any of the affected parties have any questions about the decision, you can discuss them with the appeals officer.

Filing an appeal to the Tax Court of Canada

If you do not agree with the Minister of National Revenue’s decision, you can appeal to the Tax Court of Canada.

The Tax Court of Canada is an independent court of law that regularly conducts hearings in major centres across Canada. Usually, the Court will hold your hearing as close as possible to where you live. If you move after you file an appeal, you must advise the Registry of the Tax Court of Canada and the CRA of your new address and telephone number (including the area code) where you can be reached during the day.

Who can appeal to the Tax Court of Canada?

The person who filed the appeal to the Minister of National Revenue (Minister) and any other party that was notified of the Minister's decision can appeal. In either case, the Minister's decision letter outlines the appeal rights and procedures.

Notice of appeal

You do not need a special form to file an appeal to the Tax Court of Canada. You are encouraged to use the Tax Court of Canada's online document filing facility accessible through their Web site's "Electronic Filing." A letter addressed to the Court is also acceptable.

How to file an appeal to the Tax Court of Canada

You can file your appeal by mailing it, faxing it, sending it electronically using the Tax Court of Canada online document-filing facility accessible through its Web site, or by delivering it to the Registry office of the Tax Court of Canada.

If you submit the appeal in person or by mail, the original notice of appeal and two (2) copies should be submitted to the Registry at any Tax Court of Canada office. Facsimiles and electronic documents are also accepted. The Tax Court of Canada will send a copy of your appeal to the CRA, who will inform all parties affected by your appeal.

You will find a list of the Tax Court of Canada registry offices and their Web site address at the end of this booklet. Include your mailing address and telephone number (including the area code) where you can be reached during the day.

There is no filing fee for appeals to the Tax Court of Canada under the Canada Pension Plan or the Employment Insurance Act.

Time limits for filing an appeal to the Tax Court of Canada

Generally, the time limits are as follows:

- You have 90 days from the date of the Minister of National Revenue's decision to file your appeal with the Tax Court of Canada.

- If you are unable to submit your appeal within this 90-day period, you can apply to the Court for an extension of time. This application for an extension of time must be made within 90 days after the initial 90-day period expires.
- The CRA must file a reply to your appeal within 60 days of the date the Registry of the Tax Court of Canada sent us your appeal. You will receive a copy of the reply to your appeal.
- A notice of hearing which indicates the date, time, and location of your hearing will be sent by registered mail to you or your representative, and to the intervenor, if any (a definition of an intervenor is provided in the next paragraph). The notice of hearing will be mailed at least 30 days before your hearing.

Notice of intervention

Once the Registry of the Tax Court of Canada has received your notice of appeal, a copy will be forwarded to the CRA. In turn, the CRA will send a copy of your notice of appeal to any potential intervenors.

A potential intervenor is an individual who, or company that, could be affected by the Court's decision on your appeal. A potential intervenor who chooses to respond to your appeal becomes an "intervenor." An intervenor will be directly involved in your appeal and will be bound by the Court's decision on your appeal.

If you are a party affected by an appeal filed by another party and wish to let the Court know your position on the appeal, you can file a notice of intervention with the Registry of the Tax Court of Canada.

A notice of intervention should contain the same information and must be filed in the same manner as a notice of appeal. However, the notice of intervention must be filed within 45 days from the date you were informed of the appeal.

Representation

You can either represent yourself or be represented by a lawyer or by an agent, such as an accountant.

Judgment

The Court has to send a copy of its decision to you and every other party involved in your appeal.

Filing an appeal to the Federal Court of Appeal

You can appeal a judgment of the Tax Court of Canada to the Federal Court of Appeal but only for certain reasons. Please contact the Federal Court of Appeal at 90 Sparks Street, Ottawa ON K1A 0H9, to find out if you can file an appeal. If so, you must file an application within 30 days of the date of the Tax Court of Canada's judgment. The months of July and August are excluded from the 30-day calculation.

Filing an appeal to the Supreme Court of Canada

You can appeal a judgment of the Federal Court of Appeal to the Supreme Court of Canada. However, you must first get the Supreme Court's permission to appeal.

To request the Court's permission to hear your appeal, you have to file the application within 60 days of the date of the Federal Court of Appeal's judgment. The month of July is excluded from the 60-day calculation.

Send your request to: Supreme Court of Canada, 301 Wellington Street, Ottawa ON K1A 0J1.

For more information

Forms and publications

To get our forms or publications, go to www.canada.ca/en/revenue-agency/services/forms-publications or call 1-800-959-8281 for individuals or 1-800-959-5525 for businesses.

My Account

My Account is a secure, convenient, and time-saving way to access and manage your tax and benefit information online, seven days a week! If you are not registered with My Account but need information right away, complete Step 1 of the registration process to get fast, easy, and secure access to some of your information now. For more information, go to canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.

My Business Account

My Business Account provides business owners (including partners, directors and officers) secure online access to their GST/HST, payroll deductions, corporation income tax and other account information. For more

information, go to canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.

Represent a Client

Represent a Client is a secure online service to access tax information and services on behalf of individuals and businesses, including your employer. To register, go to canada.ca/en/revenue-agency/services/e-services/represent-a-client.

Getting help accessing online services

To get help accessing:

- My Account, or Represent a Client, call **1-800-959-8281**
- My Business Account or Represent a Client, call **1-800-959-5525**

If you are calling from outside Canada and the United States, call us collect at **613-940-8495**.

For teletypewriter users, call **1-800-665-0354**.

Our service feedback process

If you are not satisfied with the **service** that you have received, please contact the CRA employee you have been dealing with or call the telephone number that you have been given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing the RC193, Service Feedback form. If you are still not satisfied with the result of the Service Feedback process, you can file a complaint with the Office of the Taxpayers' Ombudsperson at canada.ca/en/taxpayers-ombudsperson.

For more information, go to canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/complaints-disputes/make-a-service-complaint.

Registry offices of the Tax Court of Canada

Principal Office – Ottawa

200 Kent Street
Ottawa ON K1A 0H9
Tel.: **613-992-0901**
1-800-927-5499
TDD: **613-943-0946**
Fax: **613-957-9034**

Edmonton

Scotia Place
530-10060 Jasper Avenue
Tower 1
PO Box 51
Edmonton AB T5J 3R8
Tel.: **780-495-2513**
1-800-927-5499
TDD: **780-495-2428**
Fax: **780-495-4681**

Winnipeg

363 Broadway Street
4th Floor
Winnipeg MB R3C 3N9
Tel.: **204-983-1785**
1-800-927-5499
TDD: **204-984-4440**
Fax: **204-983-7636**

Montréal

30 McGill Street
Montréal QC H2Y 3Z7
Tel.: **514-283-9912**
1-800-927-5499
Fax: **514-496-1996**

Vancouver

Pacific Centre
701 West Georgia Street
P.O. Box 10065
Vancouver BC V7Y 1B6
Tel.: **604-666-7987**
1-800-927-5499
Fax: **604-666-7967**

Calgary

Canadian Occidental Tower
635 Eighth Avenue S.W.
3rd Floor, PO Box 14
Calgary AB T2P 3M3
Tel.: **403-292-5556**
1-800-927-5499
TDD: **403-292-5879**
Fax: **403-292-5329**

Toronto

200-180 Queen Street West
Toronto ON M5V 3L6
Tel.: **416-973-9181**
1-800-927-5499
Fax: **416-973-5944**

Québec

150 René-Lévesque Boulevard East
Suite 150
Québec QC G1R 2B2
Tel.: **418-648-7324**
TDD: **418-648-4644**
Fax: **418-648-4051**

Fredericton

82 Westmorland Street - Suite 100
Fredericton NB E3B 3L3

Tel.: **506-452-2424**
1-800-927-5499

TDD: **506-452-3036**

Fax: **506-452-3584**

Halifax

1720-1801 Hollis Street
17th Floor

Halifax NS B3J 3N4
Tel.: **902-426-5372**

1-800-927-5499

TDD: **902-426-9776**

Fax: **902-426-5514**

Iqaluit

Nunavut Court of Justice
Justice Center (Building #510)

PO Box 297

Iqaluit NU X0A 0H0

Tel.: **1-800-927-5499**

Tax Court of Canada Web site: tcc-cci.gc.ca

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:

Appeals Branch
CPP/EI Appeals Program
Canada Revenue Agency
Ottawa ON K1A 0L5