



## Application for a Refund of Overdeducted CPP Contributions or EI Premiums

For the year ending December 31,

If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums for a worker for any of the reasons listed in Part A below, fill out and mail or fax this form to your National Verification and Collection Centre to apply for a refund. **A separate form is required for each worker.**

You can send us this application with your T4 information return, or send it later within the following **time limits**:

- for CPP contributions, no later than **four years** from the end of the year in which the overpayment occurred
- for EI premiums, no later than **three years** from the end of the year in which the overpayment occurred
- if an overdeduction results from a decision letter issued by the Canada Revenue Agency or by the court: a) the time limits described in the previous two bullets, or b) no later than **30 days** from the date the decision is communicated to you

**Do not fill out this form** if you have deducted and reported **more than the maximum** CPP contributions or EI premiums required for the year on only one T4 slip for the worker. We will reduce your share to the required maximum and notify you of any credit balances when we process your T4 information return. However, if you reported these overdeductions on more than one T4 slip for the worker, fill out Part A and Part B so we can calculate the amount of your overpayment.

**Do not fill out this form** if you have overdeducted CPP contributions or EI premiums within the **current calendar year**. Instead, reduce your current year remittances by the overdeduction.

If you are making an adjustment due to non-pensionable or non-insurable employment and you received a decision letter from the Canada Revenue Agency or a court decision, attach a copy with this completed form. After we receive your completed form and a copy of the letter or decision, we will send your refund.

To get an official decision from the Canada Revenue Agency about whether a person is engaged in pensionable or insurable employment, fill out Form CPT1, Request for a CPP/EI Ruling – Employee or Self-Employed?, or you can send a letter. To get this form, go to [canada.ca/cra-forms-publications](http://canada.ca/cra-forms-publications) or call **1-800-959-5525**. If you are registered to My Business Account, you can ask for a ruling and send your documents electronically. For more information, go to [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account).

Do not adjust the CPP contribution or EI premium amounts you report on your worker's T4 slips. We will credit a worker for excess CPP contributions or EI premiums when the worker files his or her income tax and benefit return.

For information on overdeducted Quebec Parental Insurance Plan premiums, visit Revenu Québec's website at [revenuquebec.ca/en](http://revenuquebec.ca/en).

### Tick a box below to show how you want this refund applied

Refund       Transfer to current-year remittance account       Transfer to another CRA account No: \_\_\_\_\_

### Identification (please print)

Employer's name (as shown on Form PD7A)		Payroll program account number	
Employer's mailing address: Apt. No – Street No. Street name, and City		Prov / Terr	Postal code
Worker's name (last name first)		Social insurance number	
Worker's mailing address: Apt. No – Street No. Street name, and City		Prov / Terr	Postal code

### Part A – Tick the box(es) below that show the reason(s) for this application

#### Canada Pension Plan (CPP)

- Worker under 18 or over 70 years of age      Date of birth 

Year	Month	Day
- Worker is 65 to 70 years of age, receiving a retirement pension from CPP or Quebec Pension Plan (QPP) and has elected to stop contributing to the CPP by filing Form CPT30 with the employer      Date of election 

Year	Month	Day
- Worker considered disabled under CPP or QPP      Date worker was considered to be disabled 

Year	Month	Day
- Worker died during the year      Date of death 

Year	Month	Day
- Worker was not engaged in pensionable employment (for example, the person was self-employed.) **Note:** A ruling may be required.

Please explain (Attach a separate sheet if necessary):

- Contributions on earnings paid to the worker were more than the maximum amount required for the year.
- Error in reading contribution tables
- CPP ruling

#### Employment Insurance (EI)

- Premiums on earnings paid to the worker were more than the maximum amount required for the year.
- Worker of a corporation controls \_\_\_\_\_ of the voting shares of that corporation (see top of next page)
- Worker was not engaged in insurable employment (for example, the person was self-employed or not dealing at arm's length with their employer.) **Note:** A ruling may be required.

Please explain (Attach a separate sheet if necessary):

- Error in reading premium tables
- EI ruling

**Part A (continued) – If you ticked the "Worker of a corporation..." box, attach an updated copy of your share register or fill out the following corporate share arrangement. We may require additional documentation at a later date.**

List the officers of the corporation and the distribution of the voting shares. (Attach a separate sheet if necessary.)

Name	Title (If an officer of the corporation)	Number of voting shares owned	Date of issue

Have there been any transfers of the voting shares?  Yes  No **If yes, when and to whom were the shares transferred?** (Attach a separate sheet if necessary.)

Date	Transferred to	Transferred from

**Part B – List the details for all pay periods in the year.**  
You MUST fill out this part so we can correctly calculate the amount of your overpayment.

Pay Period or Year		Canada Pension Plan (CPP)				Employment Insurance (EI)			
From	To	Pensionable earnings	Worker CPP contribution deducted	Required CPP contribution	CPP overpayment	Insurable earnings	Worker EI premium deducted	Required EI premium	EI overpayment
Total						Total			
Employer CPP overpayment = Worker CPP overpayment					Employer EI overpayment = * x Worker EI overpayment				
Employer CPP overpayment ▶					Employer EI overpayment ▶				

\* Use 1.4 unless you are using a reduced rate. In that case, enter the reduced rate.

**Total overpayment**

**Certification - Must be completed by the employer or an authorized officer**

I, \_\_\_\_\_, certify that the information given on this form and in any attached document is correct and complete.  
Print name

\_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_  
Date      Signature of employer or authorized officer      Position or office      Telephone number

**Note:** If the Certification section has not been signed by the employer or an authorized officer, the processing of the form will be delayed.

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).