



Employee Contributions to a Foreign Pension Plan or Social Security Arrangement for 2019 – Non-United States Plans or Arrangements

Complete **Part A** of this form if you contributed in 2019 to a **social security arrangement** in any of the following countries:

Chile	Finland	Germany	Ireland	Lithuania	Slovenia	Switzerland
Estonia	France	Greece	Latvia	Netherlands	Sweden	

Complete **Part B** of this form if you contributed in 2019 to an **employer-sponsored pension plan** in any of the following countries:

Chile	Estonia	Germany	Italy	Netherlands	Sweden	Venezuela
Colombia	Finland	Greece	Latvia	Slovenia	Switzerland	
Ecuador	France	Ireland	Lithuania	South Africa	United Kingdom	

The **Canadian Competent Authority** has to agree that foreign social security arrangements generally correspond to the Canada Pension Plan (CPP) and that foreign pension plans generally correspond to a Canadian registered pension plan (RPP). For more information on **eligible** foreign social security arrangements and **eligible** foreign employer-sponsored pension plans, go to canada.ca/cra-tax-treaties and click on **Guidance for Taxpayers Requesting Tax Treaty Relief for Cross-Border Pension Contributions**. For information on how to contact the Canadian Competent Authority (**Legislative Policy Directorate**), go to canada.ca/cra-tax-treaties, click on **Competent Authority Services** then click on **Who we are and how to contact us**.

If you participated in your employer's retirement plan in the United States, see Form RC267, Employee Contributions to a United States Retirement Plan for 2019 – Temporary Assignments, and Form RC268, Employee Contributions to a United States Retirement Plan for 2019 – Cross-Border Commuters.

A statement from your employer or the plan administrator will indicate the amount of your contributions. Do not send us this statement, but keep it in case we ask to see it.

Report all amounts in Canadian dollars. For information about exchange rates, see Step 2 in the Income Tax and Benefit Guide for Non Residents and Deemed Residents of Canada.

Part A – Contributions to a foreign social security arrangement

Complete this part if you made contributions to an eligible foreign social security arrangement. These contributions may be eligible for a 15% non-refundable tax credit. In addition, you may be able to claim a deduction in Part B for any contributions in excess of those eligible for the tax credit.

If **all** of the following conditions are met, you can proceed with the calculation of the non-refundable tax credit on the next page:

- You were participating in the arrangement on a regular basis just before you began performing services in Canada.
- The contributions are attributable to services you performed in Canada and were made during the period you performed the services.
- The remuneration that you received for those services is taxable in Canada.
- The total period during which you made contributions while you were temporarily residing in Canada is no more than 60 months (48 months for Finland).
- The eligible contributions are deductible only in the year in which they were made and only to the extent that they would qualify for tax relief in your home country if you had been a resident and performed the services in that country.

Continue on to the next page.

Part A – Contributions to a foreign social security arrangement - (continued)**Determine the number of months for the CPP contributions calculation**Enter 12 in box A below **unless** any of the situations below applies:

- 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 you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2019, enter the number of months in the year up to and **including** the month you made the election. If you had self-employment income in 2019, and you elected to stop paying CPP contributions in 2019, enter the number of months in the year **prior** to the month you made the election (refer to Part 1 of your Schedule 8 or Form RC381, whichever applies.)
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2019, enter the number of months in the year **after** the month you revoked the election. If you had self-employment income in 2019 and have revoked your prior year election to stop contributing to CPP, enter the number of months **including** the month you made the election (refer to Part 1 of your Schedule 8 or Form RC381, whichever applies)
- if you turned 70 years of age in 2019 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2019 you were 70 years of age or older, enter "0"
- 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 CPP applied in 2019.

 A**Monthly proration table for 2019**

Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*	Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP 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

* If you started receiving CPP retirement benefits in 2019, your basic exemption may be prorated by the CRA.

Calculating the non-refundable tax credit

CPP pensionable earnings (box 26 of all your T4 slips)					1
Earnings for services performed in Canada on which the foreign social security contributions were made					2
Line 1 plus line 2					3
CPP basic exemption					4
Line 3 minus line 4					5
Employee CPP contribution rate					6
Multiply line 5 by line 6 (your CPP contribution limit).					7
Amount of CPP contributions from line 30800 of your return					8
Amount of CPP enhanced contributions on employment income from line 22215 of your return					9
Add lines 8 and 9.					10
Line 7 minus line 10					11
Amount contributed to a foreign social security arrangement for earnings reported on line 2 above					12
Enter the amount from line 11 or line 12, whichever is less .					13

** See the monthly proration table above to find the amount that corresponds to the number of months entered in box A

Continue on to the next page.

Part A – Contributions to a foreign social security arrangement - (continued)**How to make your claim**

Include the amount from line 13 when you calculate the amount on **line 33500** of your return. If you are completing Schedule 11, include this amount when you calculate the amount on line 6 of your Schedule 11. Do **not** include any amount of foreign social security contributions when you calculate line 30800 of your return.

On provincial/territorial forms (excluding those for Quebec), include the amount from line 13 when you calculate line 58800 on your Form 428. If you are completing the provincial or territorial Schedule S11, also include this amount when you calculate any line where field 58240 forms part of the calculation. If you performed employment services in Quebec, contact Revenu Québec at revenuquebec.ca/en.

If the amount you entered on line 12 is more than the amount you entered on line 13, you may choose to complete Part B.

Part B – Contributions to a foreign employer-sponsored pension plan

Complete this part if:

- (a) you contributed to an **eligible foreign employer-sponsored pension plan** and **all** of the following conditions are met:
- You were participating in the plan on a regular basis just before you began performing services in Canada.
 - The contributions are attributable to services you performed in Canada and were made during the period you performed the services.
 - The remuneration that you received for those services is taxable in Canada.
 - The total period during which you made contributions while you were temporarily residing in Canada is no more than 60 months (48 months for Finland).
 - The eligible contributions are deductible only in the year in which they were made and only to the extent that they would qualify for tax relief in your home country if you had been a resident and performed the services in that country.

or

- (b) the amount you entered on line 12 of Part A is more than the amount you entered on line 13, and you choose to claim a deduction for the excess contributions to an eligible foreign social security arrangement⁽¹⁾

Calculating your deduction

Amount of your 2019 contributions to the foreign employer-sponsored pension plan	51210		1
Complete this line if (b) applies			
Line 12 from Part A, minus line 13 from Part A ⁽²⁾	+		2
Line 1 plus line 2	=		3
Your resident compensation in 2019 ⁽³⁾	51220		4
Rate	×		5
Multiply line 4 by line 5.	=		6
Money purchase limit (\$27,230) × 50%			7
Enter the amount from line 3, line 6, or line 7, whichever is the least .			8
Add the amount from line 8 to the amount on line 20700 of your return. ⁽¹⁾			

(1) Any resulting claim you choose to include at line 20700 of your return for the excess foreign social security contributions will eliminate **all** RRSP deduction room that would otherwise be created due to this employment income.

(2) If you are contributing to a registered pension plan (RPP) or a deferred profit sharing plan (DPSP), you **cannot** claim the excess foreign social security contributions.

(3) Your **resident compensation** for 2019 is the total of your salaries, wages, and other amounts from your employment with the employer, excluding amounts that are exempt from income tax in Canada by virtue of a tax convention or agreement.

Continue on to the next page.

Part B – Contributions to a foreign employer-sponsored pension plan - (continued)**Pension adjustment**

If you participate in a foreign employer-sponsored pension plan and receive a T4 slip, your employer should have reported a pension adjustment (PA) to the Canada Revenue Agency. Enter on line 20600 of your return the total of all amounts shown in box 52 of your T4 slips. The PA will reduce your registered retirement savings plan (RRSP) contribution room for 2020.

If you are making a claim for your excess foreign social security contributions or if you do not receive a T4 slip showing your PA, calculate and report it as follows:

Your resident compensation in 2019 ⁽³⁾			1
Rate	x		2
Multiply line 1 by line 2.	=		3
Money purchase limit for 2019			4
Enter the amount from line 3 or line 4, whichever is less .		51230	5
Add the amount from line 5 to the amount on line 20600 of your return.			

(3) Your **resident compensation** for 2019 is the total of your salaries, wages, and other amounts from your employment with the employer, excluding amounts that are exempt from income tax in Canada by virtue of a tax convention or agreement.

See the privacy notice on your return.