



Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan

Starting in 2013, for the purpose of contributing to a pooled registered pension plan (PRPP), the Income Tax Act allows tax-exempt earned income by an Indian (as defined by the Indian Act) to be included in the calculation of their non-deductible PRPP limit for the year.

Complete this form and attach it to your return if you are an Indian and you have earned income that is tax exempt, or you have made non-deductible PRPP contributions using non-deductible PRPP room from a previous year. This will let the Canada Revenue Agency calculate and track your non-deductible PRPP room that you have for making non-deductible PRPP contributions on your tax-exempt earned income for the 2020 tax year.

For a complete description of the guidelines and examples where income is tax-exempt and where it is taxable, go to canada.ca/taxes-aboriginal-peoples.

Note: Gross tax-exempt employment earnings are reported in box 71 of the T4 slip, and gross tax-exempt self-employment earnings are reported in box 88 of the T4 slip. You may have other tax-exempt earned income that is not included on an information slip.

For more information about PRPPs, go to canada.ca/en/revenue-agency/services/tax/individuals/topics/pooled-registered-pension-plan-prpp-information-individuals.

For more information about earned income, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Taxpayer information

| | | |
|-----------|------------|-------------------------|
| Last name | First name | Social insurance number |
| | | |

Tax-exempt earned income

| | | | |
|--|---------------------------------------|---|----------|
| Enter your total amount of tax-exempt employment earnings. | 58750 | | 1 |
| Enter your total amount of tax-exempt self-employment earnings and other tax-exempt earned income. | 58810 | + | 2 |
| Add lines 1 and 2. | Total tax-exempt earned income | | 3 |
| Your amount of non-deductible PRPP room will be shown on your 2019 notice of assessment. | | | |

Eligible PRPP contributions from tax-exempt income

Eligible PRPP contributions include contributions made by an employee and a self-employed individual.

| | | | |
|---|---|---|----------|
| Enter the contributions you made from March 2, 2019 , to December 31, 2019 (attach all receipts). | | | 4 |
| Enter the contributions you made from January 1, 2020 , to March 2, 2020 (attach all receipts). | | + | 5 |
| Add lines 4 and 5. | Total eligible PRPP contributions from tax-exempt income | | 6 |

Contributions to a PRPP from tax-exempt earned income are not deductible on your income tax and benefit return, but you can use them as a repayment under the Home Buyers' Plan (HBP) and the Lifelong Learning Plan (LLP).

Repayment under the HBP and LLP made from PRPP contributions from tax-exempt income

Specify the contributions from line 6 that you are designating as your repayments under the HBP and the LLP for 2019.

| | | | |
|---|---|---|----------|
| Contribution designated as a repayment under the HBP | 58830 | | 7 |
| Contribution designated as a repayment under the LLP | 58970 | + | 8 |
| Add lines 7 and 8. | Total repayment under the HBP and LLP from PRPP contributions from tax-exempt income | | 9 |

See the privacy notice on your return.