

Employee Overpayment of Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through employment.

To receive a refund of any overpayment, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and you entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13 **before** completing this form.

Do not complete this form if you were a resident of Quebec on December 31, 2021, and have to complete Schedule 10.

Calculating your employment insurance overpayment

Total self-employment and other earnings eligible for the EI program for access to EI special benefits + 2 Line 1 plus line 2 (maximum \$56,300) = 3 Total premiums deducted: Residents of other than Quebec (box 18 and box 55 of your T4 slips) (2) 4 Quebec residents (box 18 of your T4 slips) 4 Total premiums payable (if applicable): 8 Residents of other than Quebec (amount from line 9 of Schedule 13) + Quebec residents (amount from line 10 of Schedule 13) + Line 4 plus line 5 = Amount from line 3 - Line 6 minus line 7 (if negative, enter "0") = Line 6 minus line 7 (if negative, enter "0") = Residents of other than Quebec 8 Amount from line 1 × 1.58% = (maximum \$889.54) Residents of fue plus line 5 10 Residents of Quebec × 1.18% = (maximum \$664.34) Ine 9 minus line 12 (if negative, enter "0") = Ine 9 minus line 12 (if negative, enter "0") Enter whichever is more: amount from line 8 or line 13. Employment insurance overpayment: Enter whichever is more: amount from line 8 or line 14. If this amount is more than \$1, enter it on line 45000 of your return. Non-refundable tax credit for employment insurance premiums through employment: Enter whichever is there X; line 7, line 9 or line 12. Enter whichever amount from line 9 or line 12. Enter whichever amount is the least: line 7, line 9 or line 12. Enter whichever amount from line 9 or line 12	Total EI insurable earnings (b	ox 24 or, if bla	ank, bo	x 14 of y	our T4 slips	s) <mark>(1)</mark>				1
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Enter whichever amount is the least: line 7, line 9 or line 12.	Enter whichever is less: amo	ount from line		-	our return.					15
	Enter whichever amount is t	he least: line	7, line 9	9 or line '	12.	•				16

(1) If you have no self-employment earnings and your total El insurable earnings on your T4 slips are less than \$2,000, enter "0". However, if you have self-employment earnings and have an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the El program for access to El special benefits, enter the total El insurable earnings from your T4 slips.

- (2) If you received EI-exempt employment income (box 28 of your T4 slip) and there is an amount in box 55 of your T4 slip, do not claim the amount in box 55 on this line. In this case, contact Revenu Québec to get a refund of your provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of a corporation's voting shares and you have an agreement in 2021 with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, claim the amount in box 55 on this line.
- (3) We may adjust your claim if there is an amount on line 2 and the amount on line 3 is **less than \$2,032** (\$2,023 for residents of Quebec).

