



## Employee Overpayment of Employment Insurance Premiums

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

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have 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, 2020, and you have to complete Schedule 10.

### Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read note (a) below)			1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+		2
Add lines 1 and 2.		=	3
Total premiums deducted:			
<b>Residents of other than Quebec</b> (box 18 and box 55 of your T4 slips) (read note (b) below)			
<b>Quebec residents</b> (box 18 of your T4 slips)			4
Total premiums payable (enter the amount from line 9 of Schedule 13)	+		5
Add lines 4 and 5.		=	6
Line 3 minus \$2,000 (if negative, enter "0")			7
Line 6 minus line 7 (if negative, enter "0")		=	8
Total premiums deducted:			
<b>Residents of other than Quebec</b> (box 18 and box 55 of your T4 slips) (read note (b) below)			
<b>Quebec residents</b> (box 18 of your T4 slips)			9
Required premiums:			
<b>Residents of other than Quebec</b> (multiply line 1 by 1.58%) (maximum \$856.36)			
<b>Quebec residents</b> (multiply line 1 by 1.20%) (maximum \$650.40)		-	10
Line 9 minus line 10 (if negative, enter "0")		=	11
Enter the amount from line 8 or line 11, whichever is <b>more</b> .	<b>Employment insurance overpayment</b>		12

Enter the amount from line 12 on **line 45000** of your return only if it is more than \$1. However, if the amount on line 12 is more than the amount on line 9, enter instead the amount from line 9 on **line 45000**.

Enter the amount from line 7, 9, or 10, whichever is the **least**, on **line 31200** of your return and, if it applies, on **line 58300** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,031 (\$2,023 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI 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 EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) 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 2020 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.