



Application for a Refund of Overdeducted CPP Contributions or EI Premiums

For the year ending December 31,

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If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums for an employee for any of the reasons listed in Part A below, complete and mail this form to your tax centre to apply for a refund. **A separate form is required for each employee.**

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; or
- if an overdeduction results from a decision by the Minister 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 complete this form if you have deducted and reported CPP contributions or EI premiums **in excess of the maximum for the year** on only one T4 slip for the employee. We will reduce your share to the maximum allowable 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 employee, complete Part A and Part B so we can calculate the amount of your overpayment.

Do not complete 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 ruling from us, attach a copy of the ruling, or a copy of the related decision by the Minister of National Revenue or by the court. After we receive your completed form and a copy of the ruling or the decision, we will issue the refund.

To get a ruling about whether a person is engaged in pensionable or insurable employment, complete Form CPT1, *Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan and/or the Employment Insurance Act*. To get this form, visit www.cra.gc.ca/forms or call **1-800-959-2221**. You can also request a ruling using My Business Account. Go to www.cra.gc.ca/mybusinessaccount for more information.

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

For information on overdeducted QPIP premiums, visit Revenu Québec Web site at www.revenuquebec.ca.

Tick 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 Account Number
	R P

Address _____

Postal code _____

Employee's name (last name first)	Employee's social insurance number

Address _____

Postal code _____

Part A – Tick the reason(s) for this application

Canada Pension Plan (CPP)

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

Year	Month	Day
- Employee 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
- Employee considered disabled under CPP or QPP Date employee was considered to be disabled

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

Year	Month	Day
- Employee was not engaged in pensionable employment (for example, the person was self-employed.) Please explain: _____
Note: A ruling may be required.
- Contributions in excess of the maximum amount required on earnings paid yearly
- Error in reading contribution tables

Employment Insurance (EI)

- Premiums in excess of the maximum amount required on earnings paid yearly
- Employee of a corporation controls _____% of the voting shares of that corporation (see top of next page)
- Employee was not engaged in insurable employment (for example, the person was self-employed or related to the owner.) **Note:** A ruling may be required.
Please explain: _____
- Error in reading premium tables

