Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

APPLICATION FOR A REFUND OF OVERDEDUCTED CPP CONTRIBUTIONS OR EI PREMIUMS

for the Year ending December 31, [| | | |]

- Complete this form if you are an employer who wants to apply for a refund of overdeducted Canada Pension Plan (CPP) contributions or Employment Insurance (EI) premiums from employees for any of the reasons listed in Part A. Mail the completed form to your tax centre.

- 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 decision by the Minister of National Revenue or a court for an appeal. We will issue the refund when we receive both this completed form and a copy of the ruling.

  You can get a ruling about whether a person is engaged in pensionable or insurable employment by completing Form CPT1, *Request for a Ruling as to the Status of a Worker under the Canada Pension Plan or Employment Insurance Act* (for payer's use). You can get this form from our Web site at **www.ccra-adrc.gc.ca** or by calling **1-800-959-2221**.

- 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 occured;
  - for EI premiums, no later than **three** years from the end of the year in which the overpayment occured; or
  - if an overdeduction results from a decision by the Minister or a court for an appeal, you have to send us this application no later than **30 days** after the decision is communicated to you or the employee.

Notes

- Do not adjust the CPP contribution or EI premium amounts you report on your employees' T4 slips. We will credit an employee for excess CPP contributions or EI premiums when the employee files his or her income tax return.
- If you have deducted and reported CPP contributions or EI premiums in excess of the maximum for the year on only one T4 slip, do not complete this form; we will reduce your share to the maximun when we process your T4 information return.
- If you have overdeducted CPP contributions or EI premiums within a current calendar year, do not complete this form; reduce your current remittances by the overdeduction.

Tick (✓) to show how you want this refund applied.

☐ Refund ☐ Transfer to current year remittance account ☐ Transfer to another CCRA account No: _____

Identification (please print)

Employer's name (as shown on Form PD7A) | Business 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 or reasons for this application.

Canada Pension Plan (CPP)

☐ Employee under 18 or over 70 years of age ▶ Date of birth [Year | Month | Day]

☐ Employee receiving retirement pension from CPP or QPP since [Year | Month | Day]

☐ Employee receiving disability pension from CPP or Quebec Pension Plan (QPP)
Date employee determined to be disabled [Year | Month | Day]

☐ Employee died during the year ▶ Date of death [Year | Month | Day]

☐ Error in reading contribution tables

☐ Employee was not engaged in pensionable employment

Employment Insurance Act (EI)

☐ Premiums in excess of the maximum amount required on earnings paid yearly

☐ Error in reading premium tables

☐ Employee of a corporation controls _____% of the voting shares of that corporation. (see top of next page)

☐ Employee was not engaged in insurable employment

(Ce formulaire existe en français.)

Canada

Part A – continued—If you ticked the "Employee of a corporation..." box, attach an updated copy of your share register or complete the following corporate share arrangement.

Corporation identification	Date of incorporation
Incorporated under the law of	Information for the period to

List officers of the corporation

President	Vice president	Treasurer
Secretary	Directors	Directors
How many voting shares has the corporation issued?	Common shares	Preferred shares
How many votes do each type of share have?	Common shares	Preferred shares

List distribution of the voting shares (Attach a separate sheet if necessary)

Name	Number of shares owned	Date of issue

Have there been any transfers of the voting shares? ☐ Yes ☐ No

If *yes*, when and to whom were the shares transferred? (attach a separate sheet if necessary)

Date	Transferred to	Transferred from

Part B – List details for all pay periods in the year.

Pay period		Canada Pension Plan (CPP)				Employment Insurance (EI)			
From	To	Pensionable earnings	Employee CPP contribution deducted	Required CPP contribution	CPP overpayment	Insurable earnings	Employee EI premium deducted	Required EI premium	EI overpayment
		:	:	:	:	:	:	:	:
		:	:	:	:	:	:	:	:
		:	:	:	:	:	:	:	:
		:	:	:	:	:	:	:	:
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		:	:	:	:	:	:	:	:
		:	:	:	:	:	:	:	:
	Totals		:	:	:	**Totals**	:	:	:

Employer CPP overpayment = employee CPP overpayment

Employer CPP overpayment ▶ :

Employer EI overpayment = ☐ * X employee EI overpayment

Employer EI overpayment ▶ :

* Use 1.4 unless you are using a reduced rate. In that case, enter the reduced rate.

Total overdeduction :

Certification

I, _____ (Name in capital letters), certify that the information given on this form is, to the best of my knowledge, correct and complete.

Date	Signature of employer or authorized officer	Position or office	( ) – Telephone number

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