

# APPLICATION FOR A REFUND OF OVERDEDUCTED CPP CONTRIBUTIONS OR EI PREMIUMS

For the year ending December 31,

- Complete and mail this form to your tax centre to apply for a refund if you are an employer who overdeducted Canada Pension Plan (CPP) contributions or Employment Insurance (EI) premiums for a worker due to any of the reasons listed in Part A below. Please note that a separate form is required for each worker concerned.
- 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 by the court. 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. You can get this form from our Web site at [www.ccr.gc.ca](http://www.ccr.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 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, 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.
- You do not have to 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. If, however, you have reported these overdeductions on more than one T4 slip for the employee, please complete Part B of this form to enable us to calculate the amount of your overpayment.
- 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	
Address		R P	
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)**

<input type="checkbox"/> Employee under 18 or over 70 years of age	▶ Date of birth	Year <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/>	<input type="checkbox"/> Employee receiving retirement pension from CPP or QPP since	Year <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/>
<input type="checkbox"/> Employee receiving disability benefit from CPP or Quebec Pension Plan (QPP)	Date employee determined to be disabled	Year <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/>	<input type="checkbox"/> Employee died during the year	▶ Date of death
<input type="checkbox"/> Error in reading contribution tables			<input type="checkbox"/> Employee was not engaged in pensionable employment	

**Employment Insurance Act (EI)**

<input type="checkbox"/> Premiums in excess of the maximum amount required on earnings paid yearly	<input type="checkbox"/> Error in reading premium tables
<input type="checkbox"/> Employee of a corporation controls _____% of the voting shares of that corporation (see top of next page)	<input type="checkbox"/> Employee was not engaged in insurable employment

