

CPP Contributions on Self-Employment and Other Earnings

Complete this schedule to determine the amount of your Canada Pension Plan (CPP) contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

Attach a copy of this schedule to your return. See line 222 in the guide for more information.

Pensionable net self-employment earnings (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373+			2
Add lines 1 and 2 (if the result is negative, enter "0")	=			3
Enter the amount from box 26 (or if blank, box 14) on all T4 slips (this amount already includes the amount entered on line 11 of Form CPT20, if it applies)	+			4
Total pensionable earnings (add lines 3 and 4)	=			5
Basic exemption claim \$3,500	-			6
Earnings subject to contribution: Line 5 minus line 6 (if negative, enter "0") (maximum \$37,600)	=			7
Multiply the amount on line 7 by 9.9% =				8
Contributions through employment (from box 16 and box 17 on all T4 slips)		× 2 =		9
CPP contributions payable on self-employment and other earnings: Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.				10
Deduction and tax credit for CPP contributions on self-employment and other earnings: Amount from line 10		× 50% =		11
Enter this amount on line 222 of your return and on line 310 of Schedule 1.				11

Donations and Gifts

Attach a copy of this schedule to your return along with those official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips. See line 349 in the guide for more information.

Total eligible amount of charitable donations and government gifts				1
Enter your net income from line 236 of your return		× 75% =		2
Note: If the amount on line 1 is less than the amount on line 2, enter the amount from line 1 on line 340 below and continue completing the schedule from line 340.				
Gifts of depreciable property (from Chart 2 in pamphlet P113, <i>Gifts and Income Tax</i>)	337			3
Gifts of capital property (from Chart 1 in pamphlet P113, <i>Gifts and Income Tax</i>)	339+			4
Add lines 3 and 4	=		× 25% =	5
Total donations limit: Add lines 2 and 5 (not to exceed the amount on line 236 of your return)				6
Allowable charitable donations and government gifts (enter the amount from line 1 or line 6, whichever is less)	340			
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+			
Add lines 340 and 342.	344 =			
Enter \$200, or the amount from line 344, whichever is less	345-		× 15% =	346
Line 344 minus line 345.	347 =		× 29% =	348 +
Donations and gifts: Add lines 7 and 8				9
Enter this amount on line 349 of Schedule 1.				9