

Chapter 1 - Revision 2

Please take note of the following changes made to Chapter 1:

The following has been revised to refer to Box 24, instead of Box 28.

Placement Agency – If a self-employed worker, engaged by a **Placement Agency**, received a T4 slip with no entry in Box 14, Code 11 in Box 29 and CPP/QPP and EI premiums deducted:

If Box 26 is blank, update Field 5554 with **the lesser of:**

- the gross self-employment income reported in respect of that T4 slip, or
- the maximum CPP/QPP pensionable earnings for the year.

If Box 24 is blank, update Field 5478 with **the lesser of:**

- the gross self-employment income reported in respect of that T4 slip, or
- the maximum EI insurable earnings for the year.

Note: If T4 Placement Agency income is the only income reported at the self-employment fields, for processing purposes, a value of 1 is required at Field 371.