

### ELECTION TO PAY A CONTRIBUTION TO THE CANADA PENSION PLAN

- See the back of this form to see if you had employment on which an election can be made.
- Attach a completed copy of this election to your income tax return if:
  - you resided in Canada for income tax purposes during the year, and you want to elect to pay Canada Pension Plan contributions on income from any of the types of employment listed on the back of this form, or
  - you are an Indian (registered Indian or a person entitled to be registered as an Indian pursuant to the *Indian Act*) and you have tax-exempt self-employed income earned on a reserve in Canada.
- To be eligible for this election, you have to pay the required contributions under section 10 of the Canada Pension Plan within one year from April 30, of the following year.

Name (Please print)	Social Insurance Number
Address (Please print)	Election For The Year <b>19</b> ____

#### Details of Employment

List all your employers for the year showing the earnings and the amount of any Canada Pension Plan contributions deducted. Please attach a list if there is not enough space.

Name(s) and Address(es) of Employer(s)	Type of Employment (see back of this form)	Amount of Earnings	Contributions Deducted
_____			
_____			
<b>Total Earnings</b> (Enter this amount on Schedule 8 of your income tax return and complete the calculation). ▶			
<b>Total Contributions</b> (Enter this amount on Schedule 8 of your income tax return). ▶			

#### Details of Tax-Exempt Self-Employed Income of an Indian on a Reserve

Name and Address of Reserve	Amount of Net Self-Employed Income
_____	
_____	
_____	

#### Election and Certification

**I ELECT AND UNDERTAKE TO PAY** the required Canada Pension Plan contributions on the employment earnings noted as calculated on Schedule 8 and entered on my income tax return for the year **19** \_\_\_\_ .

\_\_\_\_\_ Date

\_\_\_\_\_ Signature

**Types of employment on which an employee can, under subsection 13(3) of the Canada Pension Plan (CPP) or sections 29 to 32 of the Regulations, elect to pay a contribution at the rates set out in subsection 11.1(2) of the Canada Pension Plan.**

Type (Letter designation)	Description of Type of Employment
<b>A</b>	Employment in Canada by more than one employer at the same time, allowing a total exemption that is more than the year's Basic Exemption ( <i>please refer to the General Income Tax Guide</i> ).
<b>B</b>	Employment where the employee was in pensionable employment and received tips, gratuities or other earnings from that pensionable employment from which the employer did not have to withhold Canada Pension Plan contributions.
<b>C</b>	Employment outside of Canada by a Canadian employer (including the federal government), and the employer has not agreed to cover the employment under the CPP.
<b>D</b>	Employment in Canada by an international organization or by the Government of another country, and the employer has not agreed to cover the employment in Canada under the CPP.
<b>E</b>	Employment in Canada by an employer who is not resident in Canada, does not have an establishment in Canada and has not undertaken to cover the employment in Canada under the CPP.
<b>F</b>	Employment in Canada in agriculture, horticulture, fishing, hunting, trapping, forestry, logging or lumbering for less than 25 days, or where the cash remuneration was less than \$250.
<b>G</b>	Employment in Canada of a casual nature, other than for the employer's trade or business.
<b>H</b>	Employment in Canada for less than 25 days for any census enumeration or election for public office.
<b>I</b>	Employment in Canada (other than entertainers) for less than seven days at a circus, fair, parade, carnival, exposition, exhibition, etc.
<b>J</b>	Employment outside Canada of an employee who did not have to contribute, under the laws of the country in which the employee is employed, to a plan that is similar to the Canada Pension Plan.
<b>K</b>	Employment in international transportation partly inside and partly outside Canada.
<b>L</b>	Employment in Canada fighting a disaster or in a rescue operation.
<b>M</b>	Employment in Canada of an Indian (registered Indian or a person entitled to be registered as an Indian under the <i>Indian Act</i> ) who received a non-taxable salary or wages from an employer who has not undertaken to cover the employment under the CPP.
<b>N</b>	Self-employment in Canada of an Indian (registered Indian or a person entitled to be registered as an Indian under the <i>Indian Act</i> ) who received non-taxable self-employed income on a reserve.
<b>O</b>	Employment in Canada where the employee had multiple contracts of employment with the same employer, allowing a total exemption that is more than the year's basic exemption ( <i>please see the General Income Tax Guide</i> ).

---