

Types of employment on which you can elect to pay Canada Pension Plan (CPP) contributions

- | Type
<small>(Letter designation)</small> | Description of type of employment |
|---|--|
| A | Employment in Canada by more than one employer at the same time, with the result that the year's basic exemption used to withhold CPP contributions was more than \$3,500 for the year. |
| B | Employment that was pensionable employment where you received tips, gratuities, or other earnings from that pensionable employment from which the employer did not have to withhold CPP contributions. |
| C | 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. |
| D | 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. |
| E | 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. |
| F | 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. |
| G | Employment in Canada of a casual nature, other than for the employer's trade or business. |
| H | Employment in Canada for less than 35 hours for any census enumeration or election for public office. |
| I | Employment in Canada for less than seven days at a circus, fair, parade, carnival, exposition, exhibition, etc. provided you were not an entertainer. |
| J | Employment outside Canada where, under the laws of the other country, you did not have to contribute to a plan that is similar to the CPP. |
| K | Employment in international transportation partly inside and partly outside Canada. |
| L | Employment in Canada fighting a disaster or engaging in a rescue operation. |
| M | Employment in Canada if you are an Indian registered or eligible to be registered under the <i>Indian Act</i> who received a tax-exempt salary or wages from an employer who has not undertaken to cover the employment under the CPP. |
| N | Self-employment in Canada if you are an Indian registered or eligible to be registered under the <i>Indian Act</i> who received tax-exempt self-employed income on a reserve. Provide details in the chart below. |
| O | Employment in Canada where you had multiple contracts of employment with the same employer, with the result that the year's basic exemption used to withhold CPP contributions was more than \$3,500 for the year. |

Details of employment

List all your employers for the year. Using the list above, enter the letter designating your type of employment. For employment earnings shown on T4 slips, enter the amount from box 26 (or if blank, box 14) and any CPP or QPP (Quebec Pension Plan) contributions deducted (from boxes 16 and 17). For other employment earnings, enter the gross amount earned. Attach a list if there is not enough space.

| Name and address of each employer | Type of employment | Employment earnings shown on T4 slips | Other employment earnings | CPP/QPP contributions deducted |
|-----------------------------------|--------------------|---------------------------------------|---------------------------|--------------------------------|
| | | | | |
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| | | | | |
| Total ▶ | | | | |

Details of tax-exempt self-employment earnings of an Indian on a reserve

| Name and address of reserve | Tax-exempt self-employment earnings |
|-----------------------------|-------------------------------------|
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