



APPLICATION FOR A REFUND OF OVERDEDUCTED CPP CONTRIBUTIONS OR EI PREMIUMS

For the year ending December 31

Year ending grid

If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or Employment Insurance (EI) premiums for an employee for any of the reasons listed in Part A, complete and mail this form to your tax centre to apply for a refund.

A separate form is required for each employee.

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 related decision by the Minister of National Revenue or by the court. After we receive your completed form and a copy of the ruling or the decision, we will issue the refund.

To get a ruling about whether a person is engaged in pensionable or insurable employment, complete Form CPT1, Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan and/or Employment Insurance Act. To get this form, visit www.cra.gc.ca or call 1-800-959-2221.

Do not adjust the CPP contribution or EI premium amounts you report on your employee's T4 slips. We will credit an employee for excess CPP contributions or EI premiums when the employee files his or her income tax return.

Do not 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. However, if you reported these overdeductions on more than one T4 slip for the employee, complete Part B so we can calculate the amount of your overpayment.

Do not complete this form if you have overdeducted CPP contributions or EI premiums within a current calendar year. Instead, reduce your current year remittances by the overdeduction.

You can send us this application with your T4 information return, or send it later within the following time limits:

- or 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.

Tick to show how you want this refund applied

Refund, Transfer to current-year remittance account, Transfer to another CRA account No.:

Identification (please print)

Employer's name, Payroll Account Number, Address, Postal code, Employee's name, Employee's social insurance number, Address, Postal code

Part A - Tick the reason(s) for this application

Canada Pension Plan (CPP) and Employment Insurance (EI) reasons for application with checkboxes and date fields.

