

## Quebec Pension Plan Contributions

Protected B  
when completed

The Quebec Pension Plan (QPP) was amended to provide for the enhancement of pensions. The enhancements are funded by additional contributions that began in January 2019.

As of January 2024, a second additional QPP contribution is required on pensionable earnings that are **more than** the year's maximum pensionable earnings but **not more than** the year's additional maximum pensionable earnings.

QPP contributions consist of a base amount, first additional amount, and second additional amount. The contributions that you are required to make are determined by your total amount of pensionable earnings for the year.

Your employer will have already deducted the contributions from your salary or wages. As a self-employed individual, you will calculate your required contributions (if any), including the base, first and second additional amounts, on this schedule.

For more information about the enhancements, go to [revenuquebec.ca/en](https://revenuquebec.ca/en).

For more information about lines 22200, 22215, 30800, and 31000, go to [canada.ca/fed-tax-information](https://canada.ca/fed-tax-information).

**Find out if this schedule is for you**

Complete this schedule to calculate your required 2024 QPP contributions if **both** of the following apply:

- You were a **resident of Quebec** on December 31, 2024
- You **earned income** from the province of Quebec **only**

**Attach** a copy of this schedule to your paper return.

Do **not** complete this schedule if **any** of your T4 slips show Canada Pension Plan (CPP) contributions. Instead, complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

**Parts you have to complete**

Part 1 – Complete this part to determine the number of months to use for your calculations in Parts 2 to 4 (whichever apply to you).

Part 2 – Complete this part if you are reporting employment income. If not, leave it blank.

Part 3 – Complete this part if you are reporting **only** self-employment income or other earnings that you want to pay optional QPP contributions on. If not, leave it blank.

Part 4 – Complete this part if you are reporting **both**:

- employment income (complete Part 2 first)
  - self-employment income or other earnings that you want to pay optional QPP contributions on
- If not, leave it blank.

Part 1 – Number of months to use for your QPP contributions calculation

Enter "12" on line A below **unless** any of the following conditions apply:

a) You turned 18 years of age in 2024. Enter the number of months in the year after the month you turned 18 on line A

b) You were receiving a CPP or QPP disability pension for all of 2024. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2024, enter the number of months you were **not** receiving a disability pension on line A

c) You were 73 years of age or older at the end of 2024 (or if the individual died in 2024 but would have been 73 years of age by the end of 2024), enter "0" on line A

d) The individual died in 2024. Enter the number of months in the year, up to and including the month the individual died, on line A

If **more than one** condition above applies to you, calculate the number of months based on the combined conditions and enter the result on line A.

Enter the number of months that **QPP** applied in 2024.   **A**

Monthly proration for 2024				
Number of months	Additional maximum pensionable earnings	Maximum pensionable earnings	Maximum basic exemption	Maximum amount subject to second additional contributions
1	\$6,100.00	\$5,708.33	\$291.67	\$391.67
2	\$12,200.00	\$11,416.67	\$583.33	\$783.33
3	\$18,300.00	\$17,125.00	\$875.00	\$1,175.00
4	\$24,400.00	\$22,833.33	\$1,166.67	\$1,566.67
5	\$30,500.00	\$28,541.67	\$1,458.33	\$1,958.33
6	\$36,600.00	\$34,250.00	\$1,750.00	\$2,350.00
7	\$42,700.00	\$39,958.33	\$2,041.67	\$2,741.67
8	\$48,800.00	\$45,666.67	\$2,333.33	\$3,133.33
9	\$54,900.00	\$51,375.00	\$2,625.00	\$3,525.00
10	\$61,000.00	\$57,083.33	\$2,916.67	\$3,916.67
11	\$67,100.00	\$62,791.67	\$3,208.33	\$4,308.33
12	\$73,200.00	\$68,500.00	\$3,500.00	\$4,700.00

Enter the corresponding amounts from the monthly proration table above using the number of months from line A.

Your additional maximum pensionable earnings for 2024	(maximum \$73,200)	<span style="border: 1px solid black; padding: 0 10px;"> </span>	<b>B</b>
Your maximum pensionable earnings for 2024	(maximum \$68,500)	<span style="border: 1px solid black; padding: 0 10px;"> </span>	<b>C</b>
Your maximum basic exemption for 2024	(maximum \$3,500)	<span style="border: 1px solid black; padding: 0 10px;"> </span>	<b>D</b>
Your maximum amount subject to second additional contributions for 2024	(maximum \$4,700)	<span style="border: 1px solid black; padding: 0 10px;"> </span>	<b>E</b>

**Part 2 – Contributions on employment income**

Total QPP pensionable earnings from box 26 of all of your T4 slips  
(if box 26 is blank, enter the amount from box 14)

(maximum \$73,200 per slip) 50329

1

Enter **whichever is less**: amount from line 1 or line B of Part 1.

Amount from line C of Part 1

▶

2

Earnings subject to second additional contributions:  
Line 2 minus line 3 (if negative, enter "0")

3

=

▶

4

Line 2 minus line 4 (if negative, enter "0")

=

5

Amount from line D of Part 1

=

6

Earnings subject to base and first additional contributions:  
Line 5 minus line 6 (if negative, enter "0")

(maximum \$65,000)

=

7

Total actual base and first additional contributions on QPP pensionable earnings from box 17  
of all of your T4 slips

50330

•8

Actual base contributions on QPP pensionable earnings:

amount from line 8

× 84.375% =

=

9

Actual first additional contributions on QPP pensionable earnings:  
Line 8 minus line 9

=

10

Required base contributions on QPP pensionable earnings:

amount from line 7

× 5.4% = (maximum \$3,510.00)

=

11

Required first additional contributions on QPP pensionable earnings:

amount from line 7

× 1% = (maximum \$650.00)

+

12

Required base and first additional contributions on pensionable earnings:  
Line 11 plus line 12

=

13

Total actual second additional contributions on QPP pensionable earnings from box 17A of all  
of your T4 slips

50331

•14

Required second additional contributions on QPP pensionable earnings:

amount from line 4

× 4% = (maximum \$188.00)

=

15

Amount from line 9

=

16

Amount from line 11

=

17

Line 16 minus line 17 (if negative, show in brackets)

=

18

Amount from line 10

19

Amount from line 12

20

Line 19 minus line 20 (if negative, show in brackets)

▶

+

21

Line 18 plus line 21 (if negative, show in brackets)

=

22

Amount from line 14

23

Amount from line 15

24

Line 23 minus line 24 (if negative, show in brackets)

▶

+

25

Line 22 plus line 25 (if negative, show in brackets)

=

26

**Part 2 – Contributions on employment income (continued)**

If you are self-employed or want to make optional QPP contributions on other earnings, continue at Part 4. If, after completing Part 4, you calculate that the amounts on lines 34 and 43 of Part 4 are "0", follow the instructions below.

**Tax credit and deduction for QPP contributions through employment income**

If your earnings subject to contributions are from **employment income only** and line 26 is:

- **positive**, complete Part 2a below and see line 452 of the Revenu Québec Guide to the Income Tax Return
- **"0"**, complete Part 2b below
- **negative**, you may be able to make optional QPP contributions (see line 445 of the Revenu Québec Guide to the Income Tax Return). If you choose to make optional contributions, continue at Part 4. If you are choosing **not** to make optional contributions, complete Part 2b below

**Part 2a – Amount from line 26 is positive****Base QPP contributions through employment income:**

Enter the amount from line 17. Enter this amount (in dollars and cents) on **line 30800** of your return.

		27
--	--	----

Amount from line 20

		28
--	--	----

Amount from line 24, if any

+		29
---	--	----

**Deduction for QPP enhanced contributions on employment income:**

Line 28 plus line 29. Enter this amount (in dollars and cents) on **line 22215** of your return.

=		30
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**Part 2b – Amount from line 26 is "0" or negative**

If line 18 is **positive** or **"0"**, enter the amount from line 17 at line 31 and line 37, and continue at line 38. If **not**, enter the amount from line 16 and continue at line 32.

		31
--	--	----

If the amount at line 18 is **negative**, enter it as **positive**.

		32
--	--	----

If the amount at line 18 is **negative** and line 21 is **positive**, enter **whichever is less**: amount from line 21 or line 32. If **not**, enter "0".

–		
---	--	--



+		33
---	--	----

Line 32 minus line 33

=		34
---	--	----

Line 31 plus line 33

=		35
---	--	----

If line 34 and line 25 are **both positive**, complete line 36. If **not**, enter "0" and continue at line 37.

If line 21 is **positive** or **"0"**, enter the amount from line 25.

If line 21 is **negative**, multiply the amount at line 25 by 84.3750% and enter the result.

+		36
---	--	----

**Base QPP contributions through employment income:**

Line 35 plus line 36

Enter the amount (in dollars and cents) on **line 30800** of your return.

=		37
---	--	----

**Part 2 – Contributions on employment income (continued)**

If line 21 is **positive** or "0", enter the amount from line 20 at line 38 and line 44, and continue at line 45. If **not**, enter the amount from line 19 and continue at line 39.

		38
--	--	----

If line 21 is **negative**:

Enter the amount from line 21 as a **positive** amount.

		39
--	--	----

If line 18 is **positive**, enter **whichever is less**:  
amount from line 18 or line 39. If **not**, enter "0".

—		▶	+		40
---	--	---	---	--	----

Line 39 minus line 40

=		41
---	--	----

Line 38 plus line 40

=		42
---	--	----

If line 41 and line 25 are **both positive**, enter the result of line 25 minus line 36. If **not**, enter "0".

+		43
---	--	----

Line 42 plus line 43

=		44
---	--	----

If line 25 is **positive** or "0", enter the amount from line 24 at line 45 and line 48, and continue at line 49. If **not**, enter the amount from line 23 and continue at line 46.

		45
--	--	----

If line 25 is **negative**:

Enter the amount from line 25 as a  
**positive** amount.

		46
--	--	----

If line 22 is **positive**, enter **whichever is less**:  
amount from line 22 or line 46. If **not**, enter "0".

+		47
---	--	----

Line 45 plus line 47

=		▶	+		48
---	--	---	---	--	----

**Deduction for QPP enhanced contributions on employment income:**

Line 44 plus line 48

Enter this amount (in dollars and cents) on **line 22215** of your return.

		49
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**Part 3 – Contributions on self-employment income and other earnings only (no employment income)**

Net business income:

amount from line 30 of Schedule U of your Revenu Québec Income Tax Return  
(if negative, enter "0")**50371****1**

Income you want to make optional contributions on:

amount from line 32 of Schedule U of your Revenu Québec Income Tax Return

**50373**

+

**2**

QPP pensionable earnings: line 1 plus line 2 (if negative, enter "0")

=

**3**Enter **whichever is less**: amount from line 3 or line B of Part 1.

▶

**4**

Amount from line C of Part 1

–

**5**

Earnings subject to second additional contributions:

Line 4 minus line 5 (if negative, enter "0")

=

▶

–

**6**

Line 4 minus line 6 (if negative, enter "0")

=

**7**

Amount from line D of Part 1

–

**8**

Earnings subject to base and first additional contributions:

Line 7 minus line 8 (if negative, enter "0")

(maximum \$65,000)

=

**9****Tax credit and deduction for QPP contributions on self-employment income and other earnings**

Required base contributions on QPP pensionable earnings:

amount from line 9  × 10.8% = (maximum \$7,020)**10**

Required first additional contributions on QPP pensionable earnings:

amount from line 9  × 2% = (maximum \$1,300)**11**

Required second additional contributions on QPP pensionable earnings:

amount from line 6  × 8% = (maximum \$376)

+

**12**

Line 11 plus line 12

=

**13****Base QPP contributions on self-employment income and other earnings:**Enter the result of the following calculation (in dollars and cents) on **line 31000** of your return:amount from line 10  × 50% =

+

**14****Deduction for QPP contributions on self-employment income and other earnings:**

Line 13 plus line 14

Enter this amount (in dollars and cents) on **line 22200** of your return.

=

**15**

## Part 4 – Contributions on self-employment income and other earnings when you also have employment income

Net business income:

amount from line 30 of Schedule U of your Revenu Québec Income Tax Return  
(if negative, enter "0")

50371

1

Income you want to make optional contributions on:

amount from line 32 of Schedule U of your Revenu Québec Income Tax Return

50373

+

2

Line 1 plus line 2

=

3

Total actual base and first additional contributions from line 8 of Part 2

4

Enter the amount from line 22 of Part 2 if **positive**. If **not**, enter "0".

-

5

Line 4 minus line 5

=

6

If the amount from line 22 of Part 2 is **negative and** line 25 of Part 2 is **positive**, complete lines 7 and 8. If **not**, enter "0" on line 8 and continue at line 9.

Enter the amount from line 22 of Part 2 as a **positive** amount.

7

Enter **whichever is less**: amount from line 25 of Part 2 or line 7.

+

8

Line 6 plus line 8

=

9

Amount from line 9

x

15.625

=

10

Total actual second additional contributions from line 14 of Part 2

11

Enter the amount from line 25 of Part 2 if **positive**. If **not**, enter "0".

-

12

Line 11 minus line 12

=

13

If the amount from line 25 of Part 2 is **negative and** line 22 of Part 2 is **positive**, complete lines 14 and 15.  
If **not**, enter "0" on line 15 and continue at line 16.

Enter the amount from line 25 of Part 2 as a **positive** amount.

14

Enter **whichever is less**: amount from line 22 of Part 2 or line 14.

+

15

Line 13 plus line 15

=

16

Amount from line 16

÷

4%

=

17

Amount from line 3

18

Amount from line 2 of Part 2

+

19

Line 18 plus line 19

=

20

Amount from line C of Part 1

21

Amount from line D of Part 1

-

22

Line 21 minus line 22 (if negative, enter "0")

(maximum \$65,000)

=

23

Amount from line 10

-

24

Line 23 minus line 24 (if negative, enter "0")

=

25

## Part 4 – Contributions on self-employment income and other earnings when you also have employment income (continued)

Enter **whichever is less**: amount from line 3 or line 25.

26

If the amount from line 1 of Part 2 is **less than** line 22, complete lines 27 to 33.

If **not**, enter "0" on line 33 and continue at line 34.

Amount from line 22 27

Amount from line 1 of Part 2 28

Line 27 minus line 28  
(if negative, enter "0" on lines 29 and 33, and continue at line 34) 29

Amount from line 3 30

Amount from line 23 31

Line 30 minus line 31 (if negative, enter "0") 32

Line 29 minus line 32 (if negative, enter "0") 33

Self-employment income and other earnings subject to base and first additional contributions:

Line 26 minus line 33 (if negative, enter "0") 34

If the amount from line 20 is **more than** line 21, complete lines 35 to 43.

If **not**, enter "0" on line 43 and continue at line 44.

Amount from line E of Part 1 35

Amount from line 17 36

Line 35 minus line 36 37

Amount from line 3 38

Amount from line 29 (if any) 39

Line 38 minus line 39 40

Amount from line 34 41

Line 40 minus line 41 42

Self-employment income and other earnings subject to second additional contributions:

Enter **whichever is less**: amount from line 37 or line 42. 43

**Note:** If **both** of the amounts on lines 34 and 43 above are "0", return to Part 2 (page 4) and follow the instructions to calculate your claim for the tax credit and deduction for the contributions on your employment income.

### Tax credit and deduction for QPP contributions through employment income, self-employment income and other earnings

Required base contributions on QPP pensionable earnings:

amount from line 34  $\times 10.8\% =$  (maximum \$7,020) 44

Required first additional contributions on QPP pensionable earnings:

amount from line 34  $\times 2\% =$  (maximum \$1,300) 45

Required second additional contributions on QPP pensionable earnings:

amount from line 43  $\times 8\% =$  (maximum \$376) 46

Line 45 plus line 46 47

Line 44 plus line 47 48

Amount from line 26 of Part 2 (if positive)  $\times 2 =$  49

Line 48 minus line 49 (if negative, show in brackets) (1) 50

(1) If the amount from line 50 is negative, see line 452 of the Revenu Québec Guide to the Income Tax Return.



## Part 4 – Contributions on self-employment income and other earnings when you also have employment income (continued)

Amount from line 9 of Part 2		51
Amount from line 11 of Part 2	—	52
Line 51 minus line 52 (if negative, show in brackets)	=	53

If line 53 is **positive** or "**0**", enter the amount from line 52 at line 54 and line 60, and continue at line 61. If **not**, enter the amount from line 51 and continue at line 55.

		54
--	--	----

If the amount at line 53 is **negative**, enter it as **positive**.

		55
--	--	----

If the amount at line 53 is **negative** and line 21 of Part 2 is **positive**, enter **whichever is less**: amount from line 21 of Part 2 or line 55. If **not**, enter "0".

—		▶	+		56
---	--	---	---	--	----

Line 55 minus line 56

=		57
---	--	----

Line 54 plus line 56

=		58
---	--	----

If line 25 of Part 2 and line 57 are **both positive**, complete line 59. If **not**, enter "0" and continue at line 60.

If line 21 of Part 2 is **positive** or "**0**", enter the amount from line 25 of Part 2.

If line 21 of Part 2 is **negative**, multiply the amount at line 25 of Part 2 by 84.3750% and enter the result.

+		59
---	--	----

### Base QPP contributions through employment income:

Line 58 plus line 59

Enter the amount (in dollars and cents) on **line 30800** of your return.

=		60
---	--	----

Amount from line 10 of Part 2		61
-------------------------------	--	----

Amount from line 12 of Part 2	—	62
-------------------------------	---	----

Line 61 minus line 62 (if negative, show in brackets)	=	63
---	---	----

If line 63 is **positive** or "**0**", enter the amount from line 62 at line 64 and line 70, and continue at line 71. If **not**, enter the amount from line 61 and continue at line 65.

		64
--	--	----

If line 63 is **negative**:

Enter the amount from line 63 as a **positive** amount.

		65
--	--	----

If line 53 is **positive**, enter **whichever is less**: amount from line 53 or line 65. If **not**, enter "0".

—		▶	+		66
---	--	---	---	--	----

Line 65 minus line 66

=		67
---	--	----

Line 64 plus line 66

=		68
---	--	----

If line 25 of Part 2 and line 67 are **both positive**, enter the result of line 25 of Part 2 minus line 59. If **not**, enter "0".

+		69
---	--	----

Line 68 plus line 69

=		70
---	--	----

## Part 4 – Contributions on self-employment income and other earnings when you also have employment income (continued)

Amount from line 14 of Part 2			71
Amount from line 15 of Part 2	—		72
Line 71 minus line 72 (if negative, show in brackets)	=		73

If line 73 is **positive** or "0", enter the amount from line 72 on line 74 and line 77, and continue at line 78. If **not**, enter the amount from line 71 and continue at line 75.

If line 73 is **negative**:

Enter the amount from line 73 as a **positive** amount.

If line 22 of Part 2 is **positive**, enter **whichever is less**: amount from line 22 of Part 2 or line 75. If **not**, enter "0".

Line 74 plus line 76	+		76
Amount from line 70	=		77
	+		78

### Deduction for QPP enhanced contributions on employment income:

Line 77 plus line 78

Enter this amount (in dollars and cents) on **line 22215** of your return.

### Base QPP contributions through self-employment income and other earnings:

Enter the result of the following calculation (in dollars and cents) on **line 31000** of your return.

amount from line 44  $\times$  50% =

Amount from line 45  $\times$  50% =

Line 80 plus line 81

Amount from line 26 of Part 2 if **positive**. If **not**, enter "0".

Line 82 minus line 83 (if negative, show in brackets)

Enter **whichever is less**:

amount from line 82 or line 83.

Amount from line 85  $\times$  84.3750% =

Amount A minus line 86

Amount from line 81

Amount from line 80

Amount from line 85

Line 89 minus line 90

Amount from line 81

Amount from line 87

Line 92 minus line 93

Amount from line 46  $\times$  50% =

Amount from line 95

If line 84 is **negative**, enter it as a positive amount.

If line 84 is **positive** or "0", enter the amount from line 96 on line 98 and continue at line 99.

Line 96 minus line 97 (if negative, enter "0")

### Deduction for QPP enhanced contributions on self-employment income and other earnings:

Add lines 88, 91, 94, 95, and 98.

Enter this amount (in dollar and cents) on **line 22200** of your return.

+

=

+

=

+

=

—

=

A  $\times$  84.3750% =

—

=

—

=

+

—

=

+

—

=

+

=

See the privacy notice on your return.