

Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums

Complete this schedule to calculate your EI and PPIP premium amounts if **any** of the following situations apply:

- You reported **only** net self-employment income of **\$2,000 or more** on lines 13500, 13700, 13900, 14100, and 14300 of your return
- You reported net self-employment and employment income (including employment income from outside Canada) and the total of those incomes is **\$2,000 or more**
- Box 10 of any of your T4 slips has a province or territory of employment **other than Quebec** and you reported employment income (including employment income from outside Canada) of **\$2,000 or more**

Attach a copy of this schedule to your paper return.

For more information about lines 31200 and 45000, go to canada.ca/fed-tax-information.

Part A – PPIP premiums payable on self-employment income

Net business income:

Enter the amount from line 27 of Schedule L of your Revenu Québec Income Tax Return. **54375** **1**

Maximum PPIP insurable income **2**

Employment income:

Enter the amount from box 14 of **all** of your T4 slips, including employment income from outside Canada and any employment income that you did **not** get a T4 slip for, or the amount from box 56, if applicable **—** **3**

Line 2 minus line 3 (if negative, enter "0") **=** **4**

Enter **whichever is less**: amount from line 1 or line 4. **5**

PPIP rate on self-employment income **x** **6**

Line 5 multiplied by the percentage on line 6 **(maximum \$825.32)** **=** **7**

Applicable rate **x** **8**

Deduction for PPIP premiums on self-employment income:

Line 7 multiplied by the percentage on line 8 **—** **9**

Enter this amount on **line 22300** of your federal return. **(maximum \$360.96)** **=** **10**

Non-refundable tax credit for PPIP premiums payable on self-employment income:

Line 7 minus line 9 **—** **10**

Enter this amount on **line 31215** of your federal return. **(maximum \$464.36)** **=** **10**

Do **not** complete Part B or Part C if Quebec is the province of employment on **all** of your T4 slips. The CRA will calculate the overpayment for you. If you want to calculate your overpayment, complete Form T2204, Employee Overpayment of Employment Insurance Premiums.

Part B – PPIP premiums payable on employment income

Employment income:

Enter the amount from box 14 of **all** of your T4 slips where the province or territory of employment is **other than Quebec**, including employment income from outside Canada, any exempt income earned outside Quebec and any employment income that you did **not** get a T4 slip for. **54377** **11**

Maximum PPIP insurable income **12**

Total of PPIP insurable earnings:

Enter the amount from box 56 of **all** of your T4 slips where **Quebec** is the province of employment (if box 56 is blank, enter the amount from box 14 of the T4 slip) (include employment income that you did **not** get a T4 slip for). **54388** **—** **13**

Line 12 minus line 13 (if negative, enter "0") **=** **14**

Enter **whichever is less**: amount from line 11 or line 14. **15**

PPIP rate on employment income **x** **16**

Non-refundable tax credit for PPIP premiums payable on employment income:

Line 15 multiplied by the percentage on line 16 **—** **17**

Enter this amount on **line 31210** of your federal return. **(maximum \$464.36)** **=** **17**

Part C – Employment insurance overpayment

Total EI insurable earnings:
Enter the amount from box 24 of **all** of your T4 slips (if box 24 is blank, enter the amount from box 14 **unless** box 28 shows that the T4 earnings are EI-exempt) (include employment income that you did **not** get a T4 slip for). If the total amount is **\$2,000 or less**, enter "0". **(maximum \$63,200)**

EI rate on self-employment and other earnings
Line 18 multiplied by the percentage on line 19 **(maximum \$834.24)**

Total EI premiums (box 18 of **all** of your T4 slips) [\(1\)](#)

Amount from line 20

Employment insurance overpayment:

Line 21 minus line 22 (if negative, enter "0")
Enter this amount on **line 45000** of your federal return.

Non-refundable tax credit for employment insurance premiums through employment:

Enter **whichever is less:** amount from line 20 or line 21.
Enter this amount on **line 31200** of your federal return.

		18
x		19
=		20
		21
-		22
=		23
		24

(1) Include EI premiums shown on your pay stub if you have employment income that you did **not** get a T4 slip for.

See the privacy notice on your return.