Canada Pension Plan
Contributions and Overpayment

The Canada Pension Plan (CPP) 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 CPP 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.

CPP 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 **canada.ca/cpp-enhancement**.

For more information about lines 22200, 22215, 30800, and 31000, go to **canada.ca/fed-tax-information**.

Find out if this schedule is for you

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

- You were a resident of a province or territory **other than Quebec** on December 31, 2024
- You have **no earned income** from the province of Quebec

Attach a copy of this schedule to your paper return.

Do **not** complete this schedule if any of your T4 slips show Quebec Pension Plan (QPP) 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 if you are:

- **electing to stop** contributing to the CPP
- **revoking** a prior election

If not, leave it blank.

Part 2 – Complete this part to determine the number of months to use for your calculations in Parts 3 to 5 (whichever apply to you).

Part 3 – Complete this part if you are reporting employment income. If not, leave it blank.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on. If not, leave it blank.

Part 5 – Complete this part if you are reporting **both**:

- employment income (complete Part 3 first)
- self-employment income or other earnings that you are electing to pay CPP contributions on

If not, leave it blank.

Part 1 – Election to stop contributing to the CPP or revocation of a prior election

You were considered a CPP working beneficiary and were required to make CPP contributions in 2024 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

However, if you were **at least 65 years of age**, **but under 70 years of age**, you can elect to stop paying CPP contributions.

Employment income

If you had employment income for 2024 and elected in 2024 to stop paying CPP contributions or revoked in 2024 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election, to the Canada Revenue Agency (CRA) and your employer(s).

Self-employment income only

If you had **only** self-employment income for 2024 and are electing in 2024 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2024 that you are choosing to start this election on line 50372 below. The date **cannot** be earlier than the month you turned 65 years of age and received a CPP or QPP retirement pension. For example, if you turned 65 in June, you can choose any month from June to December. If you choose the month of June, enter "06" on line 50372.

If, in 2024, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2024 that you are choosing to revoke this election on line 50374 below. Your election remains valid until you revoke it or turn 70 years of age. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will need to complete Form CPT30 in that year for your election to remain valid.

Employment and self-employment income

If you had **both** employment income and self-employment income in 2024 and wanted to elect to **stop** paying CPP contributions in 2024 or **revoke**, in 2024, an election made in a previous year, you should have completed Form CPT30 in 2024. An election made using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2024, but your intent was to elect in 2024 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop paying CPP contributions on line 50372.

If you want to revoke, in 2024, an election made in a previous year, enter the month that you want to resume contributing to the CPP on line 50374.

If you did **not** complete and send Form CPT30 for 2024 when you became employed, you **cannot** elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2024 on this schedule.

Election or revocation

If you had self-employment income in 2024, an election or a revocation that begins in 2024 must be made **on or before June 15, 2026**, to be valid.

I elect to **stop** contributing to the CPP on my self-employment earnings on the first day of the month entered on line 50372. | 50372 | Month |

I want to **revoke** an election made in a previous year to stop contributing to the CPP on my self-employment earnings and resume contributing to the CPP on the first day of the month entered on line 50374. | 50374 | Month |

Part 2 – Number of months to use for your CPP 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 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2024. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2024 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372

d) You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and have **not** revoked that election. Enter "0" on line A

e) You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and revoked that election in 2024. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2024 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374

f) You turned 70 years of age in 2024 and did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A

g) You were 70 years of age or older for all of 2024. Enter "0" on line A

h) 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 **CPP** 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

Note: If you started receiving CPP retirement benefits in 2024, your amount of basic exemption may be prorated by the CRA.

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)** ⬚ B

Your maximum pensionable earnings for 2024 **(maximum $68,500)** ⬚ C

Your maximum basic exemption for 2024 **(maximum $3,500)** ⬚ D

Your maximum amount subject to second additional contributions for 2024 **(maximum $4,700)** ⬚ E

Part 3 – Contributions and overpayment on employment income

Total CPP 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)** 50339			**1**
Enter **whichever is less:** amount from line 1 or line B of Part 2.		▶	**2**
Amount from line C of Part 2	–		**3**
Earnings subject to second additional contributions: Line 2 minus line 3 (if negative, enter "0")	=	▶ –	**4**
Line 2 minus line 4 (if negative, enter "0")		=	**5**
Amount from line D of Part 2		–	**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 CPP pensionable earnings from box 16 of all of your T4 slips 50340			•**8**
Actual base contributions on CPP pensionable earnings: amount from line 8 ☐ × 83.1933% =		–	**9**
Actual first additional contributions on CPP pensionable earnings: Line 8 minus line 9		=	**10**
Required base contributions on CPP pensionable earnings: amount from line 7 ☐ × 4.95% = **(maximum \$3,217.50)**			**11**
Required first additional contributions on CPP 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 CPP pensionable earnings from box 16A of all of your T4 slips 50341			•**14**
Required second additional contributions on CPP 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 3 – Contributions and overpayment on employment income (continued)

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 5.
If, after completing Part 5, you calculate that the amounts on lines 35 and 44 of Part 5 are "0", follow the instructions below.

Tax credit, deduction, and overpayment for CPP contributions through employment income

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

- **positive**, complete Part 3a below
- "**0**", complete Part 3b below
- **negative**, you may be able to make additional CPP contributions (see Form CPT20, Election to Pay Canada Pension Plan Contributions). If you choose to make additional contributions, continue at Part 5. If you are choosing **not** to make an election, complete Part 3b below.

Part 3a – Amount from line 26 is positive

Base CPP contributions through employment income:
Enter the amount from line 17. Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428. | | 27

Amount from line 20 | | 28

Amount from line 24, if any | + | 29

Deduction for CPP enhanced contributions on employment income:
Line 28 plus line 29
Enter this amount (in dollars and cents) on **line 22215** of your return. | = | 30

CPP overpayment:
Enter the amount from line 26. Enter this amount (in dollars and cents) on **line 44800** of your return. | | 31

Part 3b – Amount from line 26 is "0" or negative

If line 18 is **positive** or "**0**", enter the amount from line 17 at line 32 and line 38, and continue at line 39. If **not**, enter the amount from line 16 and continue at line 33. | | 32

If the amount at line 18 is **negative**, enter it as **positive**. | | 33

If the amount at line 18 is **negative and** line 21 is **positive**,
enter **whichever is less**: amount from line 21 or line 33. If **not**, enter "0". | − ▶ | + | 34

Line 33 minus line 34 | = | 35

Line 32 plus line 34 | = | 36

If line 35 and line 25 are **both positive**, complete line 37. If **not**, enter "0" and continue at line 38.

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 83.1933% and enter the result. | + | 37

Base CPP contributions through employment income:
Line 36 plus line 37. Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428. | = | 38

Part 3 – Contributions and overpayment on employment income (continued)

If line 21 is **positive** or "**0**", enter the amount from line 20 at line 39 and line 45, and continue at line 46. If **not**, enter the amount from line 19 and continue at line 40. |⎵| **39**

If line 21 is **negative**:

Enter the amount from line 21 as a **positive** amount. |⎵| **40**

If line 18 is **positive**, enter **whichever is less:** amount from line 18 or line 40. If **not**, enter "0". − |⎵| ► + |⎵| **41**

Line 40 minus line 41 = |⎵| **42**

Line 39 plus line 41 = |⎵| **43**

If line 42 and line 25 are **both positive**, enter the result of line 25 minus line 37. If **not**, enter "0". + |⎵| **44**

Line 43 plus line 44 = |⎵| **45**

If line 25 is **positive** or "**0**", enter the amount from line 24 on line 46 and line 49, and continue at line 50. If **not**, enter the amount from line 23 and continue at line 47. |⎵| **46**

If line 25 is **negative**:

Enter the amount from line 25 as a **positive** amount. |⎵| **47**

If line 22 is **positive**, enter **whichever is less:** amount from line 22 or line 47. If **not**, enter "0". + |⎵| **48**

Line 46 plus line 48 = |⎵| ► + |⎵| **49**

Deduction for CPP enhanced contributions on employment income:
Line 45 plus line 49
Enter this amount (in dollars and cents) on **line 22215** of your return. = |⎵| **50**

Part 4 – Contributions on self-employment income and other earnings only (no employment income)

Pensionable net self-employment earnings: **(1)**
amount from line 12200 of your return **plus** line 29 of your return | | | **1**

Employment earnings **not** shown on a T4 slip that you are electing to pay additional
CPP contributions on (complete Form CPT20) | 50373 + | | **2**

CPP 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 2. | ▶ | | **4**

Amount from line C of Part 2 | – | **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 2 | – | **8**

Earnings subject to base and first additional contributions:
Line 7 minus line 8 (if negative, enter "0") **(maximum $65,000)** | = | **9**

Tax credit, contributions payable, and deduction for CPP contributions on self-employment income and other earnings

Required base contributions on CPP pensionable earnings:
amount from line 9 | × 9.9% = **(maximum $6,435)** | | **10**

Required first additional contributions on CPP pensionable earnings:
amount from line 9 | × 2% = **(maximum $1,300)** | | **11**

Required second additional contributions on CPP pensionable earnings:
amount from line 6 | × 8% = **(maximum $376)** + | | **12**

Line 11 plus line 12 | = | ▶ + | **13**

CPP contributions payable on self-employment income and other earnings:
Line 10 plus line 13
Enter this amount (in dollars and cents) on **line 42100** of your return. | = | | **14**

Base CPP 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% = | | **15**

Amount from line 13 | + | **16**

Deduction for CPP contributions on self-employment income and other earnings:
Line 15 plus line 16
Enter this amount (in dollars and cents) on **line 22200** of your return. | = | | **17**

(1) If applicable, self-employment earnings should be prorated according to the number of months (from line A of Part 2) that the conditions a) to g) applied. Self-employment earnings are **not** prorated for condition h).

Part 5 – Contributions on self-employment income and other earnings when you also have employment income

Pensionable net self-employment earnings: **(2)** amount from line 12200 of your return **plus** line 29 of your return		**1**
Employment earnings **not** shown on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)	50373 +	**2**
Employment earnings **shown** on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)	50399 +	**3**
Add lines 1 to 3.	=	**4**
Total actual base and first additional contributions from line 8 of Part 3		**5**
Enter the amount from line 22 of Part 3 if **positive**. If **not**, enter "0".	–	**6**
Line 5 minus line 6	=	**7**

If the amount from line 22 of Part 3 is **negative and** line 25 of Part 3 is **positive**, complete lines 8 and 9. If **not**, enter "0" on line 9 and continue at line 10.

Enter the amount from line 22 of Part 3 as a **positive** amount.	**8**	
Enter **whichever is less:** amount from line 25 of Part 3 or line 8.	+	**9**
Line 7 plus line 9	=	**10**
Amount from line 10	× 16.80672 =	**11**
Total actual second additional contributions from line 14 of Part 3		**12**
Enter the amount from line 25 of Part 3 if **positive**. If **not**, enter "0".	–	**13**
Line 12 minus line 13	=	**14**

If the amount from line 25 of Part 3 is **negative and** line 22 of Part 3 is **positive**, complete lines 15 and 16. If **not**, enter "0" on line 16 and continue at line 17.

Enter the amount from line 25 of Part 3 as a **positive** amount.	**15**	
Enter **whichever is less:** amount from line 22 of Part 3 or line 15.	+	**16**
Line 14 plus line 16	=	**17**
Amount from line 17	÷ 4% =	**18**
Amount from line 4		**19**
Amount from line 2 of Part 3	+	**20**
Line 19 plus line 20	=	**21**
Amount from line C of Part 2		**22**
Amount from line D of Part 2	–	**23**
Line 22 minus line 23 (if negative, enter "0") **(maximum $65,000)**	=	**24**
Amount from line 11	–	**25**
Line 24 minus line 25 (if negative, enter "0")	=	**26**

(2) If applicable, self-employment earnings should be prorated according to the number of months (from line A of Part 2) that the conditions a) to g) applied. Self-employment earnings are **not** prorated for condition h).

Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)

Enter **whichever is less:** amount from line 4 or line 26. _____ | | **27**

If the amount from line 1 of Part 3 is **less than** line 23, complete lines 28 to 34.
If **not**, enter "0" on line 34 and continue at line 35.

Amount from line 23 _____ | | **28**

Amount from line 1 of Part 3 _____ – | | **29**

Line 28 minus line 29
(if negative, enter "0" on lines 30 and 34, and continue at line 35) = | | **30**

Amount from line 4 _____ | | **31**

Amount from line 24 _____ – | | **32**

Line 31 minus line 32 (if negative, enter "0") = | | ▶ – | | **33**

Line 30 minus line 33 (if negative, enter "0") = | | ▶ – | | **34**

Self-employment income and other earnings subject to base and first additional contributions:
Line 27 minus line 34 (if negative, enter "0") = | | **35**

If the amount from line 21 is **more than** line 22, complete lines 36 to 44.
If **not**, enter "0" on line 44 and continue at line 45.

Amount from line E of Part 2 _____ | | **36**

Amount from line 18 _____ – | | **37**

Line 36 minus line 37 = | | **38**

Amount from line 4 _____ | | **39**

Amount from line 30 (if any) _____ – | | **40**

Line 39 minus line 40 = | | **41**

Amount from line 35 _____ – | | **42**

Line 41 minus line 42 = | | **43**

Self-employment income and other earnings subject to second additional contributions:
Enter **whichever is less**: amount from line 38 or line 43. | | **44**

Note: If **both** of the amounts on lines 35 and 44 above are "0", return to Part 3 (page 5) and follow the instructions to calculate your claim for the tax credit, deduction, and overpayment for the contributions on your employment income.

Tax credit, deduction and overpayment for CPP contributions through employment income, self-employment income and other earnings

Required base contributions on CPP pensionable earnings:
amount from line 35 _____ × 9.9% = **(maximum $6,435)** | | **45**

Required first additional contributions on CPP pensionable earnings:
amount from line 35 _____ × 2% = **(maximum $1,300)** | | **46**

Required second additional contributions on CPP pensionable earnings:
amount from line 44 _____ × 8% = **(maximum $376)** + | | **47**

Line 46 plus line 47 = | | ▶ + | | **48**

Line 45 plus line 48 = | | **49**

Amount from line 26 of Part 3 (if positive) _____ × 2 = – | | **50**

CPP contributions payable on self-employment income and other earnings:
Line 49 minus line 50. If **positive**, enter it (in dollars and cents) on **line 42100** of your return and continue at line 53. If **negative**, show in brackets and continue at line 52. = | | **51**

Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)

CPP overpayment:
Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

amount from line 51 entered as a positive amount [   ] × 50% = [   ] **52**

Amount from line 9 of Part 3	[ ]	**53**
Amount from line 11 of Part 3	− [ ]	**54**
Line 53 minus line 54 (if negative, show in brackets)	= [ ]	**55**

If line 55 is **positive** or "**0**", enter the amount from line 54 at lines 56 and 62, and continue at line 63. If **not**, enter the amount from line 53 and continue at line 57. [   ] **56**

If the amount at line 55 is **negative**, enter it as **positive**. [   ] **57**

If the amount at line 55 is **negative and** line 21 of Part 3 is **positive**, enter **whichever is less**: amount from line 21 of Part 3 or line 57.
If **not**, enter "0". − [   ] ▶ + [   ] **58**

Line 57 minus line 58 = [   ] **59**

Line 56 plus line 58 = [   ] **60**

If line 25 of Part 3 and line 59 are **both positive**, complete line 61. If **not**, enter "0" and continue at line 62.

If line 21 of Part 3 is **positive** or "**0**", enter the amount from line 25 of Part 3.
If line 21 of Part 3 is **negative**, multiply the amount from line 25 of Part 3 by 83.1933% and enter the result. + [   ] **61**

Base CPP contributions through employment income:
Line 60 plus line 61
Enter this amount (in dollars and cents) on **line 30800** of your return. = [   ] **62**

Amount from line 10 of Part 3	[ ]	**63**
Amount from line 12 of Part 3	− [ ]	**64**
Line 63 minus line 64 (if negative, show in brackets)	= [ ]	**65**

If line 65 is **positive** or "**0**", enter the amount from line 64 at line 66 and line 72, and continue at line 73. If **not**, enter the amount from line 63 and continue at line 67. [   ] **66**

If line 65 is **negative**:
  Enter the amount from line 65 as a **positive** amount. [   ] **67**

  If line 55 is **positive**, enter **whichever is less**:
  amount from line 55 or line 67. If **not**, enter "0". − [   ] ▶ + [   ] **68**

Line 67 minus line 68 = [   ] **69**

Line 66 plus line 68 = [   ] **70**

If line 25 of Part 3 and line 69 are **both positive**, enter the result of line 25 of Part 3 minus line 61.
If **not**, enter "0". + [   ] **71**

Line 70 plus line 71 = [   ] **72**

Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)

Amount from line 14 of Part 3		**73**
Amount from line 15 of Part 3	−	**74**
Line 73 minus line 74 (if negative, show in brackets)	=	**75**

If line 75 is **positive** or "**0**", enter the amount from line 74 on line 76 and line 79, and continue at line 80. If **not**, enter the amount from line 73 and continue at line 77. | | **76**

If line 75 is **negative**:
Enter the amount from line 75 as a **positive** amount. | | **77**

If line 22 of Part 3 is **positive**, enter **whichever is less**:
amount from line 22 of Part 3 or line 77. If **not**, enter "0". | + | **78**

Line 76 plus line 78	=	**79**
Amount from line 72	+	**80**

Deduction for CPP enhanced contributions on employment income:
Line 79 plus line 80
Enter this amount (in dollars and cents) on **line 22215** of your return. | = | **81**

Base CPP 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 45	× 50% =			**82**
Amount from line 46	× 50% =	+		**83**
Line 82 plus line 83	=			**84**
Amount from line 26 of Part 3 if **positive**. If **not**, enter "0".	−			**85**
Line 84 minus line 85 (if negative, show in brackets)	=			**86**

Enter **whichever is less**:
amount from line 84 or line 85. | **A** × 83.1933% = | | **87**

Amount from line 87	−	**88**
Amount A minus line 88	=	**89**

Amount from line 83			**90**
Amount from line 82		**91**	
Amount from line 87	−	**92**	
Line 91 minus line 92	=	► +	**93**
Amount from line 83		**94**	
Amount from line 89	−	**95**	
Line 94 minus line 95	=	► +	**96**
Amount from line 47	× 50% =	+	**97**
Amount from line 97		**98**	

If line 86 is **negative**, enter it as a positive amount.
If line 86 is **positive or "0"**, enter the amount from line 98 on line 100 and continue at line 101. | − | **99**

Line 98 minus line 99 (if negative, enter "0") | = ► + | **100**

Deduction for CPP enhanced contributions on self-employment income and other earnings:
Add lines 90, 93, 96, 97, and 100.
Enter this amount (in dollar and cents) on **line 22200** of your return. | = | **101**

See the privacy notice on your return.