

Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

Complete this schedule to calculate the amount of your employment insurance (EI) premiums on self-employment and other eligible earnings **only** if you have entered into an agreement with the Canada Employment Insurance Commission, through Service Canada, to participate in the EI program for access to EI special benefits.

Attach a copy of this schedule to your paper return.

For more information, contact Service Canada or visit servicecanada.gc.ca.

Enter the total amount from line 11 **plus** line 29 of your return. If you received a T4 slip for self-employment income with EI premiums in box 18, do **not** include any net income (or net loss) reported on lines 13500, 13700, 13900, 14100, and 14300 of your return for that slip **(1)** (if negative, enter "0").

If you are **not** eligible to participate in the EI program as an employee of a corporation because you control **more than 40%** of the voting shares of that corporation, enter the amount from box 14 of **all** your T4 slips from that corporation. **(2)**

If you are registered or entitled to be registered under the Indian Act and you earned tax-exempt self-employment income on a reserve in Canada, enter your total tax-exempt self-employment income.

Add lines 1 to 3.	Net self-employment income	=	
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(1) This may be the case if **any** of the following situations apply:

- You are a barber, hairdresser, taxi driver, or driver of another passenger-carrying vehicle **and** are not hired as an employee
- You received income through a placement agency **and** are not hired as an employee
- You are a self-employed fisher

(2) Box 14 of your T4 slip may include certain amounts that are **not** insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging)
- contributions your employer made to your employee group registered retirement savings plan where access to the funds is restricted
- certain amounts your employer paid you to cover the waiting period or to increase the maternity, parental, compassionate care, or family caregiver benefits
- top-up amounts your employer paid you in addition to worker's compensation benefits

If you received any of the amounts above, go to canada.ca/revenue-agency or contact the Canada Revenue Agency to determine the amount to exclude from line 2.

You do **not** have to pay any premiums on your self-employment and other eligible earnings if your total EI premiums from:

- boxes 18 and 55 of **all** your T4 slips are **\$1,049.12 or more** (for residents of a province or territory **other than Quebec**)
- box 18 of **all** your T4 slips are **\$834.24 or more** (for residents of Quebec)

If **either** of these conditions apply to you, enter "0" on line 9 or line 10 below, whichever applies and **attach** a copy of this schedule to your paper return.

Total EI insurable earnings

Maximum insurable earnings _____ | _____ | _____ | **5**

Total EI insurable earnings (amount from box 24 of **all** 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) **(3)** _____ | _____ | _____ | **6**

Line 5 minus line 6 (if negative, enter "0") _____ | _____ | _____ | **7**

Enter **whichever is less**: amount from line 4 or line 7. _____ | _____ | _____ | **8**

EI premiums payable on self-employment and other eligible earnings

Residents of a province or territory **other than Quebec**:

Amount from line 8 _____ | _____ | **x** 1.66% = (maximum \$1,049.12) _____ | _____ | **9**

Residents of Quebec:

Amount from line 8 _____ | _____ | **x** 1.32% = (maximum \$834.24) _____ | _____ | **10**

Enter the amount from line 9 or line 10, whichever applies, on **line 31217** and **line 42120** of your return.

(3) Include employment income that you did **not** get a T4 slip for.

See the privacy notice on your return.