

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 2025 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, 2025
- 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 this part 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 this part 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 this part 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 this part 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 2025 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 2025 and elected in 2025 to stop paying CPP contributions or revoked, in 2025, 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 2025 and are electing in 2025 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2025 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 2025, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2025 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 2025 and wanted to elect to **stop** paying CPP contributions in 2025 or **revoke**, in 2025, an election made in a previous year, you should have completed Form CPT30 in 2025. 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 2025, but your intent was to elect in 2025 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 2025, 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 2025 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 2025 on this schedule.

Election or revocation

If you had self-employment income in 2025, an election or a revocation that begins in 2025 must be made **on or before June 15, 2027**, 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
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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
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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:

- You turned 18 years of age in 2025. Enter the number of months in the year after the month you turned 18 on line A
- You were receiving a CPP or QPP disability pension for all of 2025. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2025, enter the number of months you were not receiving a disability pension on line A
- You were 65 to 70 years of age in 2025 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2025. 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 2025 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
- You were 65 to 70 years of age in 2025 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
- You were 65 to 70 years of age in 2025 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and revoked that election in 2025. 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 2025 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
- You turned 70 years of age in 2025 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
- You were 70 years of age or older for all of 2025. Enter "0" on line A
- The individual died in 2025. 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 2025. A

Monthly proration for 2025

Number of months	Maximum pensionable earnings	Maximum amount subject to second additional contributions	Additional maximum pensionable earnings	Maximum basic exemption
1	\$5,941.67	\$825.00	\$6,766.67	\$291.67
2	\$11,883.33	\$1,650.00	\$13,533.33	\$583.33
3	\$17,825.00	\$2,475.00	\$20,300.00	\$875.00
4	\$23,766.67	\$3,300.00	\$27,066.67	\$1,166.67
5	\$29,708.33	\$4,125.00	\$33,833.33	\$1,458.33
6	\$35,650.00	\$4,950.00	\$40,600.00	\$1,750.00
7	\$41,591.67	\$5,775.00	\$47,366.67	\$2,041.67
8	\$47,533.33	\$6,600.00	\$54,133.33	\$2,333.33
9	\$53,475.00	\$7,425.00	\$60,900.00	\$2,625.00
10	\$59,416.67	\$8,250.00	\$67,666.67	\$2,916.67
11	\$65,358.33	\$9,075.00	\$74,433.33	\$3,208.33
12	\$71,300.00	\$9,900.00	\$81,200.00	\$3,500.00

Note: If you started receiving CPP retirement benefits in 2025, 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 maximum pensionable earnings for 2025	(maximum \$71,300)	<input type="text"/> B
Your maximum amount subject to second additional contributions for 2025	(maximum \$9,900)	<input type="text"/> C
Your additional maximum pensionable earnings for 2025	(maximum \$81,200)	<input type="text"/> D
Your maximum basic exemption for 2025	(maximum \$3,500)	<input type="text"/> 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 \$81,200 per slip) **50339**Enter **whichever is less:** amount from line D of Part 2 or line 1.

Amount from line B of Part 2

Earnings subject to second additional contributions:

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

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

Amount from line E of Part 2

Earnings subject to base and first additional contributions:

Line 5 minus line 6 (if negative, enter "0")

(maximum \$67,800) **50339**Total actual base and first additional contributions on CPP pensionable earnings from box 16
of all of your T4 slips**50340**

Actual base contributions on CPP pensionable earnings:

amount from line 8 \times 83.1933% =

Actual first additional contributions on CPP pensionable earnings:

Line 8 minus line 9

Required base contributions on CPP pensionable earnings:

amount from line 7 \times 4.95% = (maximum \$3,356.10)

Required first additional contributions on CPP pensionable earnings:

amount from line 7 \times 1% = (maximum \$678.00)

Required base and first additional contributions on pensionable earnings:

Line 11 plus line 12

Amount from line 9

Amount from line 11

Line 14 minus line 15 (if negative, show in brackets)

Amount from line 10

Amount from line 12

Line 17 minus line 18 (if negative, show in brackets)

Line 16 plus line 19 (if negative, show in brackets)

Total actual second additional contributions on CPP pensionable
earnings from box 16A of all of your T4 slips**50341**

Required second additional contributions on CPP pensionable earnings:

amount from line 4 \times 4% = (maximum \$396.00)

Line 21 minus line 22 (if negative, show in brackets)

Line 20 plus line 23 (if negative, show in brackets)

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

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 30 and 42 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 24 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 **not**, complete Part 3b below.

Part 3a – Amount from line 24 is positive

Base CPP contributions through employment income:

Enter the amount from line 15. Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428.

Amount from line 18

Amount from line 22 (if any)

Deduction for CPP enhanced contributions on employment income:

Line 26 plus line 27

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

CPP overpayment:

Enter the amount from line 24. Enter this amount (in dollars and cents) on **line 44800** of your return.

Part 3b – Amount from line 24 is "0" or negative

If line 16 is **positive** or "**0**", enter the amount from line 15 at line 30 and line 36, and continue at line 37. If **not**, enter the amount from line 14 and continue at line 31.

If line 16 is **negative**:

Enter the amount from line 16 as a **positive** amount.

If line 16 is **negative** and line 19 is **positive**, enter **whichever is less**:
 amount from line 19 or line 31. If **not**, enter "0".

Line 31 minus line 32

Line 30 plus line 32

If line 23 and line 33 are **both positive**, enter **whichever is less**. If **not**, enter "0".

Base CPP contributions through employment income:

Line 34 plus line 35. Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428.

		25
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		26
+		27
		28

		29
--	--	----

		30
--	--	----

		31
–		32
=		33

=		34
+		35
		36

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

If line 19 is **positive** or "0", enter the amount from line 18 at line 37 and line 43, and continue at line 44. If **not**, enter the amount from line 17 and continue at line 38.

If line 19 is **negative**:

Enter the amount from line 19 as a **positive** amount.

	37
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If line 16 is **positive**, enter **whichever is less**: amount from line 16 or line 38. If **not**, enter "0".

	38
	39

Line 38 minus line 39

	40
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Line 37 plus line 39

	41
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If line 23 and line 40 are **both positive**, enter **whichever is less**: amount from line 40 or the result of line 23 minus line 35. If **not**, enter "0".

	42
	43

Line 41 plus line 42

	44
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If line 23 is **positive** or "0", enter the amount from line 22 on line 44 and line 47, and continue at line 48. If **not**, enter the amount from line 21 and continue at line 45.

Enter the amount from line 23 as a **positive** amount.

	45
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If line 20 is **positive**, enter **whichever is less**: amount from line 20 or line 45. If **not**, enter "0".

	46
	47

Line 44 plus line 46

	48
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Deduction for CPP enhanced contributions on employment income:

Line 43 plus line 47

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

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 27 of your return

	1
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Employment earnings **not** shown on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)

50373	+
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CPP pensionable earnings:

Line 1 plus line 2 (if negative, enter "0")

	3
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Enter **whichever is less**: amount from line D of Part 2 or line 3.

	4
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Amount from line B of Part 2

	5
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Earnings subject to second additional contributions:

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

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

	7
--	---

Amount from line E of Part 2

	8
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Earnings subject to base and first additional contributions:

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

(maximum \$67,800)

	9
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(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 4 – Contributions on self-employment income and other earnings only
 (no employment income) (continued)

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

Required base contributions on CPP pensionable earnings:

$$\text{amount from line 9} \quad | \quad \times \quad 9.9\% \quad = \quad (\text{maximum } \$6,712.20) \quad | \quad 10$$

Required first additional contributions on CPP pensionable earnings:

$$\text{amount from line 9} \quad | \quad \times \quad 2\% \quad = \quad (\text{maximum } \$1,356.00) \quad | \quad 11$$

Required second additional contributions on CPP pensionable earnings:

$$\text{amount from line 6} \quad | \quad \times \quad 8\% \quad = \quad (\text{maximum } \$792.00) \quad | \quad 12$$

Line 11 plus line 12

$$= \quad | \quad \blacktriangleright \quad | \quad 13$$

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.

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:

$$\text{amount from line 10} \quad | \quad \times \quad 50\% \quad = \quad | \quad 15$$

Amount from line 13

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.

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 27 of your return

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

$$50373 \quad + \quad | \quad 2$$

Employment earnings **shown** on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)

$$50399 \quad + \quad | \quad 3$$

Add lines 1 to 3.

$$= \quad | \quad 4$$

Total actual base and first additional contributions from line 8 of Part 3

$$| \quad 5$$

Enter the amount from line 20 of Part 3 if **positive**. If **not**, enter "0".

$$| \quad 6$$

Line 5 minus line 6

$$= \quad | \quad 7$$

If the amount from line 20 of Part 3 is **negative** and line 23 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 20 of Part 3 as a **positive** amount.

$$| \quad 8$$

Enter **whichever is less**: amount from line 23 of Part 3 or line 8.

$$+ \quad | \quad 9$$

Line 7 plus line 9

$$= \quad | \quad 10$$

- (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)

Total actual second additional contributions from line 21 of Part 3	11
Enter the amount from line 23 of Part 3 if positive . If not , enter "0".	— =
Line 11 minus line 12	12 =
If the amount from line 20 of Part 3 is positive and line 23 of Part 3 is negative , complete lines 14 and 15. If not , enter "0" on line 15 and continue at line 16.	
Enter the amount from line 23 of Part 3 as a positive amount.	14
Enter whichever is less : amount from line 20 of Part 3 or line 14.	+ =
Line 13 plus line 15	16
Amount from line B of Part 2	17
Amount from line E of Part 2	18
Line 17 minus line 18 (if negative, enter "0")	(maximum \$67,800) — =
Amount from line 10	x 16.80672 =
Line 19 minus line 20 (if negative, enter "0")	20 =
Enter whichever is less : amount from line 4 or line 21.	21 — =
If the amount from line 1 of Part 3 is less than line 18, complete lines 23 to 29. If not , enter "0" on line 29 and continue at line 30.	
Amount from line 18	23
Amount from line 1 of Part 3	— =
Line 23 minus line 24 (if negative, enter "0" on lines 25 and 29, and continue at line 30)	24 =
Amount from line 4	25
Amount from line 19	— =
Line 26 minus line 27 (if negative, enter "0")	26 — = ►
Line 25 minus line 28 (if negative, enter "0")	27 — = ►
Self-employment income and other earnings subject to base and first additional contributions: Line 22 minus line 29 (if negative, enter "0")	
Amount from line 4	28 — = ►
Amount from line 2 of Part 3	29 — =
Line 31 plus line 32	30
If the amount from line 33 is more than line 17, complete lines 34 to 42. If not , enter "0" on line 42 and continue at line 43.	
Amount from line C of Part 2	31
Amount from line 16	32 ÷ 4% =
Line 34 minus line 35	33 — =
Amount from line 4	34
Amount from line 25 (if any)	35
Line 37 minus line 38	36
Amount from line 30	37
Line 39 minus line 40	38 — =
	39 — =
	40 — =
	41 — =

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

Self-employment income and other earnings subject to second additional contributions:
Enter **whichever is less**: amount from line 36 or line 41.

42

Note: If lines 30 and 42 above are **both "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:

$$\text{amount from line 30} \quad | \quad \times \quad 9.9\% \quad = \quad (\text{maximum } \$6,712.20)$$

43

Required first additional contributions on CPP pensionable earnings:

$$\text{amount from line 30} \quad | \quad \times \quad 2\% \quad = \quad (\text{maximum } \$1,356.00)$$

44

Required second additional contributions on CPP pensionable earnings:

$$\text{amount from line 42} \quad | \quad \times \quad 8\% \quad = \quad (\text{maximum } \$792.00)$$

45

Line 44 plus line 45

= ►

+ | 46

Line 43 plus line 46

= | 47

Amount from line 24 of Part 3 (if positive)

| × 2 =

- | 48

CPP contributions payable on self-employment income and other earnings:

Line 47 minus line 48. If **positive**, enter the amount (in dollars and cents) on **line 42100** of your return and continue at line 51. If **negative**, show in brackets and continue at line 50.

= | 49

CPP overpayment:

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

$$\text{amount from line 49 entered as a positive amount} \quad | \quad \times \quad 50\% \quad =$$

50

If line 16 of Part 3 is **positive** or **"0"**, enter the amount from line 11 of Part 3 at lines 51 and 57, and continue at line 58. If **not**, enter the amount from line 9 of Part 3 and continue at line 52.

51

If line 16 of Part 3 is **negative**:

Enter the amount from line 16 of Part 3 as a **positive** amount.

|

52

If line 16 of Part 3 is **negative and** line 19 of Part 3 is **positive**, enter **whichever is less**: amount from line 19 of Part 3 or line 52. If **not**, enter **"0"**.

- |

+ | 53

Line 52 minus line 53

= |

54

Line 51 plus line 53

= | 55

If line 23 of Part 3 and line 54 are **both positive**, enter **whichever is less**. If **not**, enter **"0"**.

+ | 56

Base CPP contributions through employment income:

Line 55 plus line 56

= | 57

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

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

If line 19 of Part 3 is **positive** or "**0**", enter the amount from line 12 of Part 3 at line 58 and line 64, and continue at line 65. If **not**, enter the amount from line 10 of Part 3 and continue at line 59.

58

If line 19 of Part 3 is **negative**:

Enter the amount from line 19 of Part 3 as a **positive** amount.

59

If line 16 of Part 3 is **positive**, enter **whichever is less**: amount from line 16 of Part 3 or line 59. If **not**, enter "**0**".

60

Line 59 minus line 60

$\begin{array}{r} - \\ \hline = \end{array}$

61

Line 58 plus line 60

$\begin{array}{r} + \\ \hline = \end{array}$

62

If line 23 of Part 3 and line 61 are **both positive**, enter **whichever is less**: amount from line 61 or the result of line 23 of Part 3 minus line 56. If **not**, enter "**0**".

63

Line 62 plus line 63

$\begin{array}{r} + \\ \hline = \end{array}$

64

If line 23 of Part 3 is **positive** or "**0**", enter the amount from line 22 of Part 3 on line 65 and line 68, and continue at line 69. If **not**, enter the amount from line 21 of Part 3 and continue at line 66.

65

If line 23 of Part 3 is **negative**:

Enter the amount from line 23 of Part 3 as a **positive** amount.

66

If line 20 of Part 3 is **positive**, enter **whichever is less**: amount from line 20 of Part 3 or line 66. If **not**, enter "**0**".

$\begin{array}{r} + \\ \hline = \end{array}$

67

Line 65 plus line 67

$\begin{array}{r} + \\ \hline = \end{array}$

68

Deduction for CPP enhanced contributions on employment income:

Line 64 plus line 68

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

$\begin{array}{r} + \\ \hline = \end{array}$

69

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 43

$\times 50\% =$

70

Amount from line 44

$\times 50\% =$

71

Line 70 plus line 71

$=$

72

Enter the amount from line 24 of Part 3 if **positive**. If **not**, enter "**0**".

$-$

73

Line 72 minus line 73 (if negative, show in brackets)

$=$

74

Enter **whichever is less**:

amount from line 72 or line 73.

$\begin{array}{r} A \\ \hline \times 83.1933\% = \end{array}$

75

Amount from line 75

$\begin{array}{r} - \\ \hline 76 \end{array}$

Amount A minus line 76

$\begin{array}{r} = \\ \hline 77 \end{array}$

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

Amount from line 70		78
Amount from line 75	–	79
Line 78 minus line 79	=	► 80
Amount from line 71		+ 81
Amount from line 77	–	82
Line 81 minus line 82	=	► + 83
Amount from line 45	× 50% =	+ 84
Amount from line 84		85
If line 74 is negative , enter it as a positive amount.		
If line 74 is positive or " 0 ", enter the amount from line 85 on line 87 and continue at line 88.		
Line 85 minus line 86 (if negative, enter "0")	–	86
	=	► + 87
Deduction for CPP enhanced contributions on self-employment income and other earnings: Add lines 80, 81, 83, 84, and 87. Enter this amount (in dollar and cents) on line 22200 of your return.		= 88

See the privacy notice on your return.