Canada Revenue Agency | Agence du revenu du Canada

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2025

Election To Pay Canada Pension Plan Contributions

You can elect to pay Canada Pension Plan (CPP) contributions if **one** of the following applies:

- You were a resident of Canada during the year for income tax purposes and received income from any of the types of employment listed on page 3
- You were an individual registered or entitled to be registered under the Indian Act and received tax-exempt self-employment earnings on a reserve in Canada

To calculate your additional CPP contributions, complete and attach to your paper return a copy of Schedule 8, Canada Pension Plan Contributions and Overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments, whichever applies.

You have to file your election **on or before June 15, 2027**, and pay your required contributions **on or before April 30, 2027**.

Attach a completed copy of this form to your paper return or send it to the Canada Revenue Agency separately.

First name	Last name	Social insurance number (SIN)
Mailing address		
City	Province or territory	Postal code

Part A – Details of employment (all types except type N)

Complete the table below for the types of employment listed on page 3. If you need more space, attach another sheet of paper.

Note: For type N employment, complete Part B on page 2.

Enter the following information for each column:

Column 1 – Name and address of the employer

Column 2 – Letter designation that identifies your type of employment

Column 3 – Pensionable earnings from box 26 of your T4 slip or, if box 26 is blank, the earnings included in box 14 associated to the letter designation in Column 2. (For type P employment, enter the result of the earnings from box 14 **minus** the pensionable earnings from box 26 of your T4 slip.)

Column 4 – Gross amount earned from other employment

Column 5 – Employee's CPP contributions from box 16 of your T4 slip

Column 6 – Employee's second CPP contributions from box 16A of your T4 slip

Column 7 – Employee's QPP contributions from box 17 of your T4 slip

Column 8 – Employee's second QPP contributions from box 17A of your T4 slip

(1) Name and address of employer	(2) Type	(3) Pensionable earnings	(4) Other employment earnings	(5) Employee's CPP contributions	(6) Employee's second CPP contributions	(7) Employee's QPP contributions	(8) Employee's second QPP contributions
		+	+	+	+	+	+
		+	+	+	+	+	+
		+	+	+	+	+	+
		+	+	+	+	+	+
Total		=	=	=	=	=	=

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Part B – Details of tax-exempt self-employment earnings on a reserve of an individual registered or entitled to be registered under the Indian Act (Type N)

Name and address of reserve	Tax-exempt self-employment earnings

Part C – Earnings that you elect to pay additional CPP contributions on

Total of employment earnings from Part A, column 3					1
Total of other employment earnings from Part A, column 4			+		2
Tax-exempt self-employment earnings on a reserve as an individual registered or entitled to be registered under the Indian Act from Part B			+		3
Line 2 plus line 3			=	► +	4
Line 1 plus line 4			**(maximum $81,200)** (1)	=	5
Amount from line E of Part 2 of your Schedule 8 or line F of Part 2 of your Form RC381, whichever applies					6
Enter **whichever is less:** amount from line 1 or line 6.				–	7
Line 5 minus line 7 (if negative, enter "0")				=	8
Total of employee's CPP contributions from Part A, column 5		÷ 0.0595	=		9
Total of employee's second CPP contributions from Part A, column 6		÷ 0.04	=	+	10
Total of employee's QPP contributions from Part A, column 7		÷ 0.064	=	+	11
Total of employee's second QPP contributions from Part A, column 8		÷ 0.04	=	+	12
Add lines 9 to 12.			=	► –	13
Earnings that you elect to pay additional CPP contributions on: Line 8 minus line 13 (if negative, enter "0")				=	14
Enter **whichever is less:** amount from line 4 or line 14.					15
Enter the amount of employment earnings **not** shown on a T4 slip that you are electing to pay additional CPP contributions on **(cannot** be more than the amount on line 15). Enter this amount on **line 50373** in Part 5 of your Schedule 8, or in Part 4 of your Form RC381, whichever applies.				–	16
Line 14 minus line 16 If you are electing to pay additional CPP contributions on employment earnings shown on your T4 slips, enter this amount on **line 50399** in Part 5 of your Schedule 8 or in Part 4 of your Form RC381, whichever applies.				=	17

(1) Your maximum may be **less than $81,200** if your CPP additional maximum pensionable earnings for 2025 (line D in Part 2 of Schedule 8 or line E in Part 2 of Form RC381, whichever applies) were prorated.

Part D – Election and certification

I elect and undertake to pay the required Canada Pension Plan contributions on the earnings noted on this form.

Signature _____ Date _____ Telephone _____

See the privacy notice on your return.

Types of employment that you can elect to pay CPP contributions on

Type	Employment description
A	Employment in Canada by more than one employer at the same time, with the result that the year's basic exemption used to withhold CPP and Quebec Pension Plan (QPP) contributions was more than $3,500 for the year.
B	Employment that was pensionable employment where you received tips, gratuities or other earnings from that pensionable employment which the employer did not have to withhold CPP or QPP contributions.
C	Employment outside Canada by a Canadian employer (including the federal government) and the employer has not agreed to cover the employment under the CPP.
D	Employment in Canada by an international organization or by the government of another country and the employer has not agreed to cover the employment in Canada under the CPP.
E	Employment in Canada by an employer who is not resident in Canada, does not have an establishment in Canada, and has not undertaken to cover the employment in Canada under the CPP.
F	Employment in Canada in agriculture or an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging or lumbering for less than 25 days in the year or where the cash remuneration was less than $250.
G	Employment in Canada of a casual nature other than for the employer's trade or business.
H	Employment in Canada by the federal, provincial or municipal government or a school board for less than 35 hours in the year for any referendum or election for public office, if you were not regularly employed by that employer.
I	Employment in Canada for less than 7 days in the year (for example, at a circus, fair, parade, carnival, exposition, or exhibition) as long as you were not an entertainer and you were not regularly employed by that employer.
J	Employment outside Canada where, under the laws of the other country, you did not have to contribute to a plan that is similar to the CPP.
K	Employment in international transportation partly inside and partly outside Canada and you were not required to contribute to a plan similar to CPP under the laws of a country other than Canada.
L	Employment in Canada fighting a disaster or engaging in a rescue operation if you were not regularly employed by that employer.
M	Employment in Canada if you are registered or entitled to be registered under the Indian Act and you received a tax-exempt salary or wages from an employer who has not undertaken to cover the employment under the CPP.
N	Self-employment in Canada if you are registered or entitled to be registered under the Indian Act and you received tax-exempt self-employment earnings on a reserve.
O	Employment in Canada where you had multiple contracts of employment with the same employer with the result that the year's basic exemption used to withhold CPP and QPP contributions was more than $3,500 for the year.
P	Employment in Canada where you had multiple employers during the year and one or more received your Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, while one or more employers did not withhold CPP contributions because the employers did not receive a copy of your completed Form CPT30 revoking your prior election to stop contributing to CPP.