

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

Complete this schedule to determine EI and PPIP premium amounts if:

- you reported net self-employment income of \$2,000 or more on lines 135 to 143 of your return; or
- the total of employment income (including employment income from outside Canada) and net self-employment income you reported is \$2,000 or more; or
- one of your T4 slips has a **province of employment other than Quebec** in box 10 and you reported employment income (including employment income from outside Canada) of \$2,000 or more.

**Note:** Do **not** complete Part B and Part C if the province of employment on **all** your T4 slips is Quebec.

**Attach a copy of this schedule to your return.** For more information, see lines 312, 376, 378, and 450 in the guide.

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## Part A – PPIP premiums payable on self-employment income

Net business income  
(amount from line 27 of Schedule L of your  
**provincial income tax return for Quebec**)

379			1
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Maximum insurable income

64,000	00	2
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Employment income (box 14 of **all** your  
T4 slips **(a)**, including employment income  
from outside Canada) or if there is an amount  
in box 56, enter that amount.

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

=		4
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Enter the amount from line 1 or line 4,  
whichever is **less**.

		5
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Multiply the amount on line 5 by 0.955%.

×	0.955%	
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**(maximum \$611.20)**

=		
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=		6
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**Deduction for PPIP premiums on self-employment income:**

Amount from line 6

		× 43.770%	=			7
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**Enter the amount from line 7 on line 223 of your federal return.**

**Tax credit for PPIP premiums on self-employment income:**

Amount from line 6

		8
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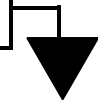
Amount from line 7

—		9
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Line 8 minus line 9 (if negative, enter "0")

**Enter this amount on line 378 of your Schedule 1. (maximum \$343.68)**

=		
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=		10
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## Part B – PPIP premiums payable on employment income

Employment income from box 14 of **all** your T4 slips **(a)** where the province of employment is **other than Quebec** (including employment income from outside Canada).

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<b>377</b>			<b>11</b>
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Maximum insurable income

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<b>64,000</b>	<b>00</b>	<b>12</b>
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Total of PPIP insurable earnings from box 56 of **all** 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 **(a)**).

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<b>380</b>	<b>-</b>		<b>13</b>
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Line 12 minus line 13 (if negative, enter "0")

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<b>=</b>			
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<b>=</b>			<b>14</b>
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Enter the amount from line 11 or line 14,  
whichever is **less**.

Multiply the amount on line 15 by 0.537%.

Enter this amount on  
line 376 of Schedule 1. (maximum \$343.68)

		15
×	0.537%	

=		↓

=		16
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### Part C – Employment Insurance overpayment calculation

Total EI insurable earnings (Total amount from  
box 24 of **all** your T4 slips <sup>(a)</sup> . If box 24 is blank,  
use the amount from box 14, unless box 28  
indicates that the T4 earnings are EI-exempt).

If the total amount is \$2,000  
or less, enter "0". (maximum \$44,200)

Multiply the amount on line 17 by 1.41%.

Required premiums (maximum \$623.22)

		17
×	1.41%	

=		18
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Total EI premiums  
(box 18 of **all** your T4 slips **(b)** )

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Amount on line 18

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Line 19 minus line 20 (if negative, enter "0")  
**Enter this amount on line 450 of your federal  
return.**

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		<b>19</b>
-		<b>20</b>

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=		<b>21</b>
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**Enter on line 312 of your Schedule 1 the amount on line 18  
or line 19, whichever is less.**

- (a)** If you have employment income for which you did not get a T4 slip, enter that amount.
- (b)** If you have employment income for which you did not get a T4 slip, enter the EI premiums shown on your pay stubs.

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