



**APPLICATION FOR COVERAGE OF EMPLOYMENT OF AN INDIAN IN CANADA UNDER THE CANADA PENSION PLAN
WHOSE INCOME IS EXEMPT UNDER THE *INCOME TAX ACT***

- For use by an employer to apply for coverage under the Canada Pension Plan, of the employment of Indians in Canada, other than those employed in the Province of Quebec, whose salary, wages or other remuneration, in whole or in part, are not included in computing income from an office or employment for the purposes of the *Income Tax Act*.
- Three completed copies of this form are to be sent to your tax services office: Attention: CPP/EI Rulings Division. One copy will be returned to you to acknowledge receipt of your election for coverage.

Legal name of employer	
Mailing address of employer	Postal code
Business Number	Telephone number
RP	
Location in Canada where work is to be performed	
Location in Canada from which the salary, wages or other remuneration will be paid	

Requirements and conditions

1. Coverage of the employment of an Indian whose salary, wages or other remuneration, in whole or in part, are not included in computing income from an office or employment for purposes of the *Income Tax Act* may be obtained by this arrangement under Subsection 29.1(1) of the Canada Pension Plan Regulations.
2. Definitions:
 - "Indian" means a person who (pursuant to the *Indian Act*) is registered as an Indian in the Indian Register or is entitled to be registered as an Indian.
 - "Reserve" means a tract of land, the legal title to which is vested in Her Majesty, that has been set apart by Her Majesty for the use and benefit of a band.
3. Coverage under the Canada Pension Plan depends on
 - inclusion by the employer of all employees who are Indians to whom paragraph 6(2)(j.1) of the Plan applies, and
 - filing of the prescribed returns by the employer.
4. Coverage under the Canada Pension Plan starts as of the day on which the application is signed by the employer or at a future date as may be specified by the employer. Coverage may not be retroactive to a date prior to the signing of the request and is irrevocable once the application is approved.
5. Only employment that is pensionable employment under the Canada Pension Plan and Regulations may be covered. Details of excepted employment may be found in the T4001 *Employers' Guide – Payroll Deductions and Remittances*.
6. The employer's and employee's contributions must be received by either a tax services office, taxation centre or Canadian financial institution by the required remittance date as prescribed by law, accompanied by Form PD7A. Frequency of the remittances varies as the average monthly remittances increase. For details, refer to the T4001 *Employers' Guide – Payroll Deductions and Remittances*. If you do not have a business number, contact the Businesses and Self-employed Individuals toll-free number at **1-800-959-5525**.
7. Sections 8 and 29.1 of the Canada Pension Plan Regulations may be of interest to you in this matter. The text of these sections is available upon request from the CPP/EI Rulings Division at your tax services office or visit us at www.cra.gc.ca/cppei

