



APPLICATION FOR COVERAGE OF EMPLOYMENT IN CANADA UNDER THE CANADA PENSION PLAN BY AN EMPLOYER RESIDENT OUTSIDE CANADA

- FOR USE BY AN EMPLOYER NOT HAVING AN ESTABLISHMENT IN CANADA in making application for coverage under the Canada Pension Plan of the employment of employees in Canada, other than employees employed in the Province of Quebec. See "Requirements and Conditions" on the reverse side of the form.
- Three completed copies of this form are to be sent to the Canada Revenue Agency, Ottawa, Ontario, Canada, K1A 0L5, Attention: CPP/EI Rulings Division. One copy will be returned to you when approved.

NAME OF EMPLOYER	
ADDRESS OF EMPLOYER	
EMPLOYER'S TYPE OF BUSINESS	
BUSINESS NUMBER (CANADIAN) ▶	APPROXIMATE NUMBER OF EMPLOYEES WHO WOULD BE COVERED INITIALLY BY THIS UNDERTAKING ▶
LOCATION IN CANADA WHERE WORK IS TO BE PERFORMED	

APPLICATION AND UNDERTAKING

The undersigned applies for coverage under the Canada Pension Plan of the employment of employees in Canada and declares that:

- no establishment is maintained in Canada,
- every employee covered by this arrangement is resident in Canada, and is engaged in pensionable employment in Canada,

and agrees:

- to include in pensionable employment the employment of all eligible employees in Canada for which remuneration is paid on or after: _____ ,
(date)
- to abide by the requirements of the Canada Pension Plan and the Regulations thereunder and, in particular, to make payment of the employer's and the employee's contributions in respect of such employment in accordance with section 8 of the Canada Pension Plan Regulations and to file Information Returns as prescribed by Part II of the above Regulations.

_____ by _____
Name of corporation, organization, partnership or individual employer Corporate officer or other person authorized to enter into this arrangement

_____ _____ _____
Print name and title Date Telephone number

FOR AGENCY USE

_____	_____
<small>Date</small>	<small>Authorized officer of the CRA (Print name and title)</small>

Requirements and Conditions

1. If the employer does not have an "establishment in Canada" (see definition below), coverage of the employment of employees in Canada may be obtained by this arrangement under paragraph 22(2)(a) of the Canada Pension Plan Regulations. However, if the employer has an "establishment in Canada," coverage of the employment of all eligible employees in Canada is mandatory under the Canada Pension Plan.

Definition: "Establishment in Canada", with respect to an employer means any office, warehouse, factory, oil well, gas well, mine, workshop, farm, timber land, pier, wharf, school, college, club, residence, hotel, motel, restaurant, tavern, bar or any other place or premises in Canada that is owned, leased or licensed by the employer and where the employer or one or more employees works or reports for work or from or at which one or more of their employees are paid.

2. Coverage depends on payment of the required contributions and the filing of the proper returns.
3. Only employment that is ordinarily in Canada and 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*. It should be noted that employment may be covered only while the employee is resident in Canada.
4. 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 section 8 of the Canada Pension Plan Regulations, 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, print NIL in the space provided for that number. You will then receive a business number from the tax services office nearest to the location in Canada where the work is to be performed.

NOTE: Sections 8, 15, 22 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 Canada Revenue Agency, Ottawa, Ontario, Canada, K1A 0L5, Attention: CPP/EI Rulings Division or visit us at www.cra.gc.ca/cppe.