



APPLICATION AND UNDERTAKING FOR COVERAGE OF EMPLOYMENT IN A COUNTRY OTHER THAN CANADA UNDER THE CANADA PENSION PLAN

- This form is **not** to be used in respect of employees working in a country with which Canada has signed a Social Security Agreement.
- FOR USE BY AN EMPLOYER OPERATING IN CANADA, who applies for coverage of the employment (other than employment in international transportation) of employees in a country other than Canada under the Canada Pension Plan.
- The requirements governing coverage and the conditions pertaining to this undertaking are printed on the reverse side of this form.
- Two completed copies of this form are to be sent to your tax services office. If you do not have a Business Number, please contact that office.
- A separate undertaking is required for each particular country in which coverage of employment is desired.
- The employer's and employee's contributions must be received by either a tax services office, tax 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, see your T4001 Employers' Guide called *Payroll Deductions and Remittances*.

NAME OF EMPLOYER _____

ADDRESS OF EMPLOYER IN CANADA _____

BUSINESS NUMBER _____ RP _____

APPROXIMATE NUMBER OF EMPLOYEES WHO WOULD BE COVERED INITIALLY BY THIS UNDERTAKING

COUNTRY IN WHICH THIS UNDERTAKING APPLIES _____

REQUIREMENTS AND CONDITIONS

The employment outside Canada must meet all of the following requirements:

- (a) the employment must be employment that would be pensionable employment if it were in Canada. Excepted employment such as "employment in agriculture or an agricultural enterprise, horticulture, etc., where the employer pays the employee less than \$250 cash remuneration in a year or employs the worker for a period of less than 25 working days in a year" cannot be covered. Details of excepted employment can be found in the guide T4001, *Employer's Guide Payroll Deductions and Remittances*.
- (b) the employee must have been hired by the employer when the employee was both present and resident in Canada.

NOTE: If the employment does not meet the above two requirements, but within 3 months immediately preceding the date of employment with the present employer the employee was employed outside of Canada by the Government of Canada, or by a province thereof, or was engaged under a prescribed international development assistance program of the Government of Canada, or was a member of the Canadian Forces, the employment may be covered under certain conditions. The tax services office should confirm eligibility for coverage under such circumstances.

- (c) the employment is by an employer operating in Canada (and is not employment in international transportation).

Sections 8, 15 and 16 of the Canada Pension Plan Regulations may be of interest to you in this matter. The text of these sections are available upon request from the CPP/EI Rulings Division at your local tax services office, or visit us at www.cra.gc.ca/cppe

APPLICATION AND UNDERTAKING

The undersigned applies for coverage under the Canada Pension Plan of the employment of employees in

_____ and undertakes:
(country)

- to withhold and remit the employee's contributions as prescribed,
- to pay the employer's contributions as prescribed in Section 8 of the Canada Pension Plan Regulations with respect to these employees,
- to remit and pay such contributions in respect of remuneration paid on and after _____
(date)
to all persons employed by the undersigned in _____ whose employment is
(country)
described in subsection 16(2) of the Canada Pension Plan Regulations,
- to file Information Returns as prescribed.

The information given in this application and in any documents attached hereto is certified to be true, correct and complete.

Name of corporation, organization, partnership
or individual employer

by

Corporate officer or other person authorized
to enter into this undertaking

Date

Print name and title

Telephone Number