



## Joint Election To Split Pension Income

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

Complete this form if you (the pensioner) are electing to split your eligible pension income with your spouse or common-law partner (the pension transferee) and if **all** of the following conditions are met:

- You and your spouse or common-law partner were not, because of a breakdown in your marriage or common-law partnership, living separate and apart from each other at the end of the year and for a period of 90 days commencing in the year.
- You and your spouse or common-law partner were residents of Canada on December 31 of the year.
- You received pension income in the year that qualifies for the pension income amount (see line 314 in the guide).

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**Only one joint election can be made for a tax year.** If both you and your spouse or common-law partner have eligible pension income, you will have to decide which **one** of you will act as the pensioner and elect to allocate part of their eligible pension income to his or her spouse or common-law partner (the pension transferee). This form is to be filed by your **filing due date** for the year. For more information on filing due dates, see the guide.

This form **must** be completed, **signed** and copies attached to **both** your and your spouse's or common-law partner's paper returns. **The information on the forms must be the same.** If you are filing electronically, keep this form in case we ask to see it.

## Step 1 – Identification

Tax year

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### Information about you (the pensioner)

Last name									
First name	Social insurance number								
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Home address		
City	Province/Territory	Postal code 

**Information about your spouse or common-law partner  
(the pension transferee)**

Last name		
First name	Social insurance number 	
Home address (if different from above)		
City	Province/Territory	Postal code 

## Step 2 – Calculation of the maximum split-pension amount

To calculate the amount of eligible pension income for the purpose of this election, you (the pensioner) must complete the chart for line 314 on the "Federal Worksheet" which you will find in the forms book.

Enter on this line, the **total** amount from **line A** of the chart for line 314 of your "Federal Worksheet".

**6802**

**A**

If your marital status changed during the tax year, calculate the eligible pension income for the period that you were married or living common-law by completing the calculation for line B below. Otherwise, enter the amount from line A on line C.

Number of months you were married or living common-law

**6803**

Number of months  
in the tax year

**12 \***

**X** Amount from line A

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**B**

Enter the amount from line B if it applies;  
otherwise enter the amount from line A.

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		<b>C</b>
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**× 50%**

Maximum split-pension amount  
(multiply the amount on line C by 50%.)

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=		<b>D</b>
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\* For a deceased pensioner, use the number of  
months up to and including the month of death.

### **Step 3 – Elected split-pension amount**

Enter the amount, not exceeding the amount from  
line D, that you (the pensioner) and your spouse or  
common-law partner (the pension transferee) jointly  
elect to be your split-pension amount for the year.

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		<b>E</b>
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If you are the pensioner, deduct this amount on  
**line 210** of your return.

If you are the pension transferee, report this amount  
on **line 116** of your return.

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## Step 4 – Pension income amount

**Part A – If you are the pensioner,** complete the following calculation:

Amount from line A

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**F**

Amount from line E

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**G**

Line F minus line G.

Enter on line 314 of your Schedule 1, \$2,000 or the amount from line H, whichever is **less**.

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**H**

**Do not enter the amount from line H anywhere else on this form.**

**Part B – If you are the pension transferee,** complete the following calculation:

If you have an amount on line 115 or line 129 of your return, enter the amount from line A from the chart for line 314 on **your** "Federal Worksheet".

Otherwise, enter "0".

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**J**

Enter the amount from line E unless the **note** on page 7 [below] applies.

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**K**

Add lines J and K.

Enter on line 314 of your Schedule 1, \$2,000 or the amount from line L, whichever is **less**.

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**Do not enter the amount from line L anywhere else on this form.**

### Note

If the amount on line J is **less than \$2,000**, you (the pension transferee) were under age 65 on December 31 of the year **and** the pensioner is age 65 or older, and he or she received any RRIF, RRSP or other annuity payments (other than amounts received due to the death of his or her former spouse or common-law partner), calculate the amount to enter on line K as follows (use a separate sheet):

- (1) Exclude from the amount at line A of this form any RRIF, RRSP or other annuity payments received by your spouse or common-law partner (other than amounts received due to the death of his or her former spouse or common-law partner).
- (2) If the balance from (1) above is **\$4,000 or more**, enter on line K the amount from line E.

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(3) If the balance from (1) above is **less than \$4,000**, complete the Step 2 calculation using the balance from (1) as the amount for line A. Enter on line K the result of this calculation or the amount from line E, whichever is **less**.

### Step 5 – Income tax deducted (line 437)

Enter the **total tax deducted** from your (the pensioner's) information slips that relates only to the eligible pension income entered on line A.\*

<b>6804</b>			● M
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\* If your (the pensioner) information slip(s) includes income tax deducted for both eligible and non-eligible pension income, you **must** calculate and include on line M the part of income tax deducted that relates only to the eligible pension income entered on line A.

You must complete the following calculation to determine the part of the tax deducted that relates to the elected split-pension amount:

$$\begin{array}{r}
 \text{Amount from line M} \quad \boxed{\phantom{000000}} \boxed{\phantom{00}} \\
 \hline
 \times \left[ \begin{array}{r}
 \text{Amount from line E} \quad \boxed{\phantom{000000}} \boxed{\phantom{00}} \\
 \hline
 \div \\
 \text{Amount from line A} \quad \boxed{\phantom{000000}} \boxed{\phantom{00}} \\
 \hline
 \end{array} \right]
 \end{array}
 \quad
 \begin{array}{r}
 \mathbf{6805} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \bullet \mathbf{N}
 \end{array}$$

If you are the pensioner, **subtract** the amount on line N from the total of your income tax deducted from **all** of your information slips. Enter the difference on line 437 of your return.

If you are the pension transferee, **add** the amount on line N to the total of your income tax deducted from **all** of your information slips. Enter the result on line 437 of your return.

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## Step 6 – Joint Certification

By completing this form and **signing** below, **we jointly elect and agree** that the split-pension amount entered on line E of Step 3 will be deducted in computing the net income of the pensioner and reported as income by the pension transferee on our income tax returns for the \_\_\_\_\_ tax year. We understand that we will be jointly and severally liable for any amounts of tax, interest and penalties that may be owing as a result of this election.

<b>Sign here</b>	Year			Month	Day

**Pensioner**

<b>Spouse's or common-law partner's signature</b>	Year			Month	Day

**Pension transferee**

**It is a serious offence to make a false statement.**

"Privacy Act", Personal Information Bank number CRA PPU 005