



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Your Appeal Rights

## Canada Pension Plan and Employment Insurance Coverage

The information in this booklet was accurate when it was released in June 2011. However, legislative provisions and addresses could change at any time. We make every effort to provide updates in a timely manner.

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## Introduction

In this booklet, we outline what you can do if you do not understand or agree with a decision we have issued regarding your coverage under the Canada Pension Plan (CPP) or Employment Insurance (EI) programs.

You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). You have the right to appeal a decision, as stated in our publication RC4418, *Taxpayer Bill of Rights*.

This booklet deals only with appeals under the *Canada Pension Plan* and the *Employment Insurance Act*. You can find information on objections and appeals under the *Income Tax Act* in our publication P148, *Resolving Your Dispute: Objection and Appeal Rights Under the Income Tax Act*. Our publications are available on our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) or you may get them by calling 1-800-959-2221.

This booklet is only a guide. For more detailed and technical information, please see the *Canada Pension Plan*, the *Employment Insurance Act*, the *Tax Court of Canada Act*, and the *Federal Courts Act*.

## The CRA's Role in CPP and EI Programs

The CRA and Human Resources and Skills Development Canada (HRSDC) jointly administer the CPP and EI social programs. The CPP provides a basic measure of protection to a contributor and his or her family against the loss of income due to retirement, disability, and death. The EI program provides temporary financial assistance for unemployed Canadians while they look for work or upgrade their skills. Canadians who are sick, pregnant, caring for a newborn or adopted child, or caring for a seriously ill relative may also be assisted by EI.

The CRA is responsible for making decisions regarding the pensionability and/or insurability of employment and for ensuring that CPP contributions and EI premiums are deducted, remitted, and reported as required by legislation to finance these two programs.

The CRA does not decide who gets CPP or EI benefits. That is the responsibility of HRSDC. However, because the CRA determines which employments are covered under the two programs, a person's right to a benefit can be affected. For example, if the CRA rules that a person's employment is not insurable for EI purposes, the person cannot get EI benefits based on that employment unless the decision is overturned in an appeal.

## The Role of the CPP/EI Appeals Division

The CPP/EI Appeals Division of the Appeals Branch is responsible for conducting fair and impartial reviews of disputed decisions, made by the CRA, on pensionability issues under the *Canada Pension Plan* and insurability issues under the *Employment Insurance Act*.

The CPP/EI Appeals Division issues decisions under the authority of the Minister of National Revenue. The decisions are final and binding and may only be overturned by the Tax Court of Canada.

## The Role of Tax and Charities Appeals Directorate

The Tax and Charities Appeals Directorate of the Appeals Branch is responsible for ensuring that income tax and commodity taxes disputes are resolved in a timely, fair, impartial, and consistent manner.

Decisions issued by the CPP/EI Appeals Division may result in a change(s) to your income tax return. If you disagree with your income tax assessment, we strongly recommend that you first call or write to the tax centre that processed your return to discuss the matter. Many disputes are resolved this way. For additional information, see publication P148, *Resolving Your Dispute: Objection and Appeal Rights Under the Income Tax Act*.

## **Before Filing an Appeal to the Minister**

**M**any misunderstandings arise from miscommunication or a lack of information.

If you disagree with or have any questions about your CPP/EI ruling or payroll assessment, we strongly recommend that you first call or write to the tax services office or tax centre that made the decision or assessment, to discuss the matter. Many disputes are resolved this way.

## **Filing an Appeal to the Minister**

**I**f you are a worker, you have the right to appeal decisions under the CPP and the EI programs.

As a payer, you have similar protection. If you want to question a decision we make about your responsibilities under either program, you can file an appeal.

Filing an appeal is the first step in the process of resolving a dispute. After you file, the Appeals Division of a tax services office will impartially review your case. The procedure is straightforward, and you can either represent yourself or have someone represent you.

## Two types of appeals

CPP/EI appeals to the Minister of National Revenue involve a CPP/EI ruling or a payroll assessment.

### Appeal of a CPP/EI ruling

After the CPP/EI Rulings Division of a tax services office has issued a ruling, any of the affected parties (worker, payer, or HRSDC) may choose to file an appeal to determine one or more of the following:

- whether the employment is pensionable and/or insurable;
- the length of time a pensionable and/or insurable employment lasts;
- the amount of earnings from pensionable employment and/or insurable earnings;
- the number of hours of insurable employment;
- whether contributions and/or premiums are payable;
- the amount of contributions and/or premiums payable;
- the employer of a person in pensionable employment and/or of an insured person;
- whether employers are associated employers for employment insurance purposes; or
- what amount of premium shall be refunded to an employer or employee.

### Appeal of a payroll assessment

A payer who disagrees with a payroll assessment of CPP and/or EI payments can appeal to the Minister for reconsideration of the assessment, either as to whether an amount should be assessed as payable or as to the amount assessed.

## Time limits

A payer or worker can file an appeal of a CPP/EI ruling within 90 days after being notified of the ruling issued by the CPP/EI Rulings Division.

A payer can file an appeal of a payroll assessment within 90 days after being notified of that payroll assessment.

HRSDC can file an appeal of a CPP/EI ruling at any time.

## How to file

You can file an appeal by:

- using Form CPT100, *Appeal of a Ruling under the Canada Pension Plan and/or Employment Insurance Act*, to appeal a CPP/EI ruling;
- using Form CPT101, *Appeal of an Assessment under the Canada Pension Plan and/or Employment Insurance Act*, to appeal a payroll assessment;
- writing a letter to the Chief of Appeals at your local area tax services office;
- online submission, by accessing My Account from the CRA Web site, selecting the option “Register my formal dispute” and subject area “CPP/EI ruling”; or
- online submission, by accessing My Business Account from the CRA Website, selecting “Register a formal dispute (Appeal)” for your Payroll account.

## What information should you include?

Please include the following information when you file an appeal:

- your name and address;
- identify whether you are the payer or the worker;
- a telephone number (including the area code) where we can reach you during the day;

- your social insurance number if you are the worker;
- your business number if you are the payer;
- the name and address of any other party involved in the appeal (i.e. if you are a worker, provide the name and address of your payer or if you are the payer, provide the name(s) and address(es) of the worker(s));
- the social insurance number of all workers involved, if you are the payer;
- the ruling period(s) or payroll assessment year(s) you want us to consider;
- the facts and reasons for your appeal;
- a copy of the letter issued by the CPP/EI Rulings Division or of the notice of assessment or notice of reassessment, as applicable – if a copy is not available, provide the date of the letter or the notice; and
- the name and address of your authorized representative and permission to deal with him/her, if applicable – use form CPT139, *Canada Pension Plan (CPP)/Employment Insurance (EI) – Authorizing or Cancelling a Representative*.

Sign and date your appeal. An authorized officer has to sign for a corporation or trust.

Include the name and address of any other party(ies) involved in the appeal. By law, we have to inform these parties about your appeal and give them an opportunity to state their opinion.

If you move after filing an appeal, please notify the tax services office of your new address and the telephone number (including the area code) where you can be reached during the day.

## Review of your appeal

An appeals officer will review your appeal. The officer will contact you or your authorized representative and any other party involved to gather and discuss the facts related to the appeal. You should not hesitate to explain your position fully. After the facts have been considered, a final and binding decision will be made.

We will send the payer and the worker(s), and HRSDC if applicable, a letter notifying them of the decision. The Minister of National Revenue's decision is final and binding and may only be overturned by the Tax Court of Canada. However, if you or any of the affected parties have any questions about the decision, you can discuss them with the appeals officer.

## Filing an Appeal to the Tax Court of Canada

If you do not agree with the Minister's decision, you can appeal to the Tax Court of Canada.

The Tax Court of Canada is an independent court of law that regularly conducts hearings in major centers across Canada. Usually, the Court will hold your hearing as close as possible to where you live. If you move after you file an appeal, you have to advise the Registry of the Tax Court of Canada and the CRA of your new address and telephone number (including the area code) where you can be reached during the day.

### Who can appeal?

The person who filed the appeal to the Minister and anyone notified of the Minister's decision can appeal. In either case, the Minister's decision letter outlines the appeal rights and procedures.

## Notice of appeal

You do not need a special form to file an appeal. However, your appeal must be in writing, giving the reasons for your appeal and the relevant facts. You or your authorized representative must sign and date the appeal.

## How to file

You can file your appeal by mailing it, faxing it, sending it electronically, or delivering it to an office of the Registry of the Tax Court of Canada. You may also send it by using the Tax Court of Canada online document-filing facility accessible through its Web site. You will find a list of the registry offices and the Web site address at the end of this booklet. Include your mailing address and telephone number (including the area code) where you can be reached during the day.

If you submit in person or by mail, the original notice of appeal and two (2) copies must be submitted to the Registry at any Tax Court of Canada office. Facsimiles and electronic documents are accepted without the need to forward the original notice of appeal and two (2) copies. The Tax Court of Canada will send a copy of your appeal to the CRA, who will inform all parties affected by your appeal.

There is no filing fee for appeals under the Canada Pension Plan or the *Employment Insurance Act*.

## Time limits

Generally, the time limits are as follows:

- You have 90 days from the date of the Minister's decision to file your appeal with the Tax Court of Canada.
- If you are unable to submit your appeal within this 90-day period, you can apply to the Court for an extension of time for filing your appeal within 90 days after the initial period expires.

- The CRA must file a reply to your appeal within 60 days of the date the Registry of the Tax Court of Canada sent us your appeal. You will receive a copy of the reply to your appeal.
- A notice of hearing which indicates the date, time and location of your hearing will be sent by registered mail to you or your representative, and to the intervenor, if any. The notice of hearing will be mailed at least 30 days before your hearing.

## **Notice of intervention**

Once the Registry of the Tax Court of Canada has received your notice of appeal, a copy will be forwarded to the CRA. In turn, the CRA will send a copy of your notice of appeal to any potential intervenors.

A potential intervenor is an individual who, or company that, could be affected by the Court's decision on your appeal. A potential intervenor who chooses to respond to your appeal becomes an "intervenor." An intervenor will be directly involved in your appeal and will be bound by the Court's decision on your appeal.

If you are a party affected by an appeal filed by another party and wish to let the Court know your position on the appeal, you can file a notice of intervention with the Registry of the Tax Court of Canada.

A notice of intervention should contain the same information and must be filed in the same manner as a notice of appeal. However, the notice of intervention must be filed within 45 days from the date you were informed of the appeal.

## **Representation**

You can either represent yourself or be represented by a lawyer or by an agent, such as an accountant.

## **Payment of allowances to attend the Tax Court of Canada**

If you are an affected party and the Tax Court of Canada formally asks you to attend a hearing, you may be able to get an allowance for such things as travel and loss of pay. Such an allowance has to be approved by the Treasury Board of Canada Secretariat.

## **Judgment**

The Court has to send a copy of its decision to you and every other party involved in your appeal. The judgment can be considered as a precedent for any other case.

## **Filing an Appeal to the Federal Court of Appeal**

**Y**ou can appeal a judgment of the Tax Court of Canada to the Federal Court of Appeal but only for certain reasons. Please contact the Federal Court of Appeal at 90 Sparks Street, Ottawa ON K1A 0H9, to find out if you can file an appeal. If so, you must file an application within 30 days of the date of the Tax Court of Canada's judgment.

## **Filing an Appeal to the Supreme Court of Canada**

**Y**ou can appeal a judgment of the Federal Court of Appeal to the Supreme Court of Canada. However, you must first get the Supreme Court's permission to appeal. To do so, contact the Supreme Court of Canada at the Supreme Court Building, 301 Wellington Street, Ottawa ON K1A 0J1.

# Registry Offices of the Tax Court of Canada

## **Principal Office – Ottawa**

2nd Floor  
200 Kent Street  
Ottawa ON K1A 0M1  
Tel.: **613-992-0901**  
**1-800-927-5499**  
Fax: 613-957-9034

## **Vancouver**

Pacific Centre  
701 West Georgia Street  
P.O. Box 10065  
Vancouver BC V7Y 1B6  
Tel.: **604-666-7987**  
**1-800-927-5499**  
Fax: 604-666-7967

## **Toronto**

200-180 Queen Street West  
Toronto ON M5V 3L6  
Tel.: **416-973-9181**  
**1-800-927-5499**  
Fax: 416-973-5944

## **Montréal**

30 McGill Street  
Montréal QC H2Y 3Z7  
Tel.: **514-283-9912**  
**1-800-927-5499**  
Fax: 514-496-1996

Tax Court of Canada Web site: [www.tcc.gc.ca](http://www.tcc.gc.ca)

## **Your opinion counts**

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



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CPP/EI Appeals Division  
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