

T1-2014

# Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums

Schedule 10

Complete this schedule to calculate EI and PPIP premium amounts if:

- you reported only net self-employment income of \$2,000 or more on lines 135 to 143 of your return;
- you reported net self-employment and employment income (including employment income from outside Canada) and the total of these incomes is \$2,000 or more; or
- one of your T4 slips has a **province of employment other than Quebec** in box 10 and you reported employment income (including employment income from outside Canada) of \$2,000 or more.

**Note: Do not complete** Part B and Part C if the province of employment on **all** your T4 slips is Quebec.

**Attach a copy of this schedule to your return.** For more information, see lines 312, 376, 378, and 450 in the guide.

### Part A – PPIP premiums payable on self-employment income

Net business income (amount from line 27 of Schedule L of your provincial income tax return for Quebec)	379		1
Maximum insurable income	69,000	00	2
Employment income (box 14 of <b>all</b> your T4 slips <sup>(a)</sup> , including employment income from outside Canada), or if there is an amount in box 56, enter that amount.	-		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Enter the amount from line 1 or line 4, whichever is <b>less</b> .			5
PPIP rate on self-employment income	×	0.993%	6
Multiply the amount on line 5 by line 6. <b>(maximum \$685.17)</b>	=		7
<b>Deduction for PPIP premiums on self-employment income:</b>			
Amount from line 7		×	43.706%
		=	8
<b>Enter the amount from line 8 on line 223 of your federal return.</b>			
<b>Tax credit for PPIP premiums on self-employment income:</b>			
Amount from line 7			9
Amount from line 8	-		10
Line 9 minus line 10			11
<b>Enter this amount on line 378 of your Schedule 1. (maximum \$385.71)</b>	=		11

### Part B – PPIP premiums payable on employment income

Employment income from box 14 of <b>all</b> your T4 slips <sup>(a)</sup> where the province of employment is <b>other than Quebec</b> , including employment income from outside Canada and any exempt income earned outside Quebec	377		12
Maximum insurable income	69,000	00	13
Total of PPIP insurable earnings from box 56 of <b>all</b> your T4 slips where <b>Quebec is the province of employment</b> (if box 56 is blank, enter the amount from box 14 of the T4 slip <sup>(a)</sup> )	380 -		14
Line 13 minus line 14 (if negative, enter "0")	=		15
Enter the amount from line 12 or line 15, whichever is <b>less</b> .			16
PPIP rate on employment income	×	0.559%	17
Multiply the amount on line 16 by line 17. <b>(maximum \$385.71)</b>	=		18

### Part C – Employment insurance overpayment calculation

Total EI insurable earnings (Total amount from box 24 of <b>all</b> your T4 slips <sup>(a)</sup> . If box 24 is blank, use the amount from box 14, unless box 28 indicates that the T4 earnings are EI-exempt.) If the total amount is \$2,000 or less, enter "0". <b>(maximum \$48,600)</b>			19
EI rate on self-employment and other earnings		×	1.53%
Multiply the amount on line 19 by line 20. <b>(maximum \$743.58)</b>		=	21
Total EI premiums (box 18 of <b>all</b> your T4 slips <sup>(b)</sup> )			22
Amount from line 21	-		23
Line 22 minus line 23 (if negative, enter "0")			24
<b>Enter this amount on line 450 of your federal return.</b>	=		24
<b>Enter on line 312 of your Schedule 1 the amount on line 21 or line 22, whichever is less.</b>			

(a) If you have employment income for which you did not get a T4 slip, enter that amount.

(b) If you have employment income for which you did not get a T4 slip, enter the EI premiums shown on your pay stubs.