

T1-2009

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

Schedule 10

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

- you reported net self-employment income of \$2,000 or more on lines 135 to 143 of your return; or
- the total of employment income (including employment income from outside Canada) and net self-employment income you reported 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.

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

Part A - PPIP premiums payable on self-employment income

Net business income (amount on line 27 of Schedule L of your income tax return for Quebec)	379	11900.00	1
Maximum insurable income	\$62,000.00	2	
Employment income (box 14 of all your T4 slips ^(a) , 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")	= 62000.00	4	
Enter the amount from line 1 or line 4, whichever is less .	11900.00	5	
Multiply the amount on line 5 by 0.860%.	x 0.860%		
(maximum \$533.20)	= 102.34	▶	= 102.34 6

Deduction for PPIP premiums on self-employment income:

Amount from line 6 102.34 x 43.721% = 44.74 7

Enter the amount from line 7 on line 223 of your federal return.

Tax credit for PPIP premiums on self-employment income:

Amount from line 6	102.34	8
Amount from line 7	- 44.74	9
Line 8 minus line 9 (if negative, enter "0")	= 57.60	▶ = 57.60 10

Enter the amount from line 10 on line 378 of your Schedule 1. (maximum \$300.08).

Part B - PPIP premiums payable on employment income

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

Employment income from box 14 of all your T4 slips ^(a) where the province of employment is other than Quebec (including employment income from outside Canada)	377	.00	11
Maximum insurable income	\$62,000.00	12	
Total of PPIP insurable earnings from box 56 of all your T4 slips where Quebec is the province of employment (if box 56 is blank, enter the amount from box 14 of the T4 slip ^(a))	380 -	13	
Line 12 minus line 13 (if negative, enter "0")	= 62000.00	▶	= 62000.00 14
Enter the amount from line 11 or line 14, whichever is less .		15	
Multiply the amount on line 15 by 0.484%.	x 0.484%		
Enter this amount on line 376 of your Schedule 1. (maximum \$300.08)	=	▶	= .00 16

Part C - Employment Insurance overpayment calculation

Total EI insurable earnings (box 24, or if blank, box 14 of all your T4 slips ^(a))	(maximum \$42,300)		17
Multiply the amount on line 17 by 1.38%.	x 1.38%		
Required premiums	(maximum \$583.74)	=	18
Total EI premiums (box 18 of all your T4 slips ^(b))		19	
Amount on line 18	-	20	
Line 19 minus line 20 (if negative, enter "0")	=	▶	= .00 21

Enter the amount from line 21 on line 450 of your federal return.

Enter on line 312 of your Schedule 1 the amount on line 18 or line 19, whichever is less.

^(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.