

T1-2009

# **CPP Contributions on Self-Employment and Other Earnings**

Schedule 8

Complete this schedule to determine the amount of your Canada Pension Plan (CPP) contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

**Attach a copy of this schedule to your return.** See line 222 in the guide for more information.

Pensionable net self-employment earnings

(amounts from line 122 and lines 135 to 143 of your return)

8600.00 1

Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions

(attach Form CPT20)

373 + .00 2

Add lines 1 and 2 (if the result is negative, enter "0")

= 8600.00 3

Enter the amount from box 26 (or if blank, box 14) on all T4 slips

(this amount already includes the amount entered on line 11 of Form CPT20, if it applies)

+ 9000.00 4

Total pensionable earnings (add lines 3 and 4)

= 17600.00 5

Basic exemption

- 3,500.00 6

Earnings subject to contribution: Line 5 minus line 6 (if negative, enter "0")

(maximum \$42,800)

= 14100.00 7

Multiply the amount on line 7 by 9.9% =

1395.90 8

Contributions through employment

(from box 16 and box 17 on all T4 slips)

777.15 x 2 =

- 1554.30 9

**CPP contributions payable on self-employment and other earnings:**

Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.

= .00 10

**Deduction and tax credit for CPP contributions on self-employment and other earnings:**

Amount from line 10

.00 x 50% =

.00 11

Enter the amount from line 11 on line 222 of your return and on line 310 of Schedule 1.