

## Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

Complete this schedule to calculate the amount of your employment insurance (EI) premiums on self-employment and other eligible earnings **only** if you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits.

Attach a copy of this schedule to your paper return.

For more information, contact Service Canada or visit [servicecanada.gc.ca](https://servicecanada.gc.ca).

Enter the total amount from line 11 **plus** line 25 of your return. If you received a T4 slip for self-employment income with EI premiums in box 18, do **not** include any net income (or net loss) reported on lines 13500, 13700, 13900, 14100, and 14300 of your return for that slip (1) (if negative, enter "0").

If you are **not** eligible to participate in the EI program as an employee of a corporation because you control **more than 40%** of the voting shares of that corporation, enter the amount from box 14 of **all** your T4 slips from that corporation. (2)

54493 +

If you are a registered Indian, or a person entitled to be registered under the Indian Act, who earned tax-exempt self-employment income on a reserve in Canada, enter your total tax-exempt self-employment income.

54494 +

Add lines 1 to 3.

**Net self-employment income**

=

(1) This may be the case if **any** of the following situations apply:

- You are a barber, hairdresser, taxi driver, or driver of another passenger-carrying vehicle **and** are not hired as an employee
- You received income through a placement agency **and** are not hired as an employee
- You are a self-employed fisher

(2) Box 14 of your T4 slip may include certain amounts that are **not** insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging)
- contributions your employer made to your employee group RRSP where access to the funds is restricted
- certain amounts your employer paid you to cover the waiting period or to increase the maternity, parental, compassionate care, or family caregiver benefits
- top-up amounts your employer paid you in addition to worker's compensation benefits

If you received any of the amounts above, go to [canada.ca/revenue-agency](https://canada.ca/revenue-agency) or contact the Canada Revenue Agency to determine the amount to exclude from line 2.

You do **not** have to pay any premiums on your self-employment and other eligible earnings if your total EI premiums from:

- boxes 18 and 55 of **all** your T4 slips are **\$889.54 or more** (for residents of a province or territory **other than Quebec**)
- box 18 of **all** your T4 slips are **\$664.34 or more** (for residents of Quebec)

If **either** of these conditions apply to you, enter "0" on line 9 or line 10 below, whichever applies, and **attach** a copy of this schedule to your paper return.

Total EI insurable earnings

Maximum insurable earnings		56,300.00	5
Total EI insurable earnings (amount from box 24 of <b>all</b> your T4 slips; if box 24 is blank, enter the amount from box 14 <b>unless</b> box 28 shows that the T4 earnings are EI-exempt) (3)	54780	—	6
Line 5 minus line 6 (if negative, enter "0")		=	7
Enter <b>whichever is less</b> : amount from line 4 or line 7.			8

EI premiums payable on self-employment and other eligible earnings

Residents of a province or territory <b>other than Quebec</b> :								
Amount from line 8	x	1.58%	=	(maximum \$889.54)				9
Residents of Quebec:								
Amount from line 8	x	1.18%	=	(maximum \$664.34)				10

Enter the amount from line 9 or line 10, whichever applies, on **line 31217** and **line 42120** of your return.

(3) Include employment income that you did **not** get a T4 slip for.

See the privacy notice on your return.