# Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election

Use this form if you are an employee who is at least 65 years of age, but under 70, you are receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension, and one of the following applies:

- · you are making or will be required to make CPP contributions and you do not want to contribute
- you stopped making CPP contributions in a previous year and you want to restart

#### Do not use this form if one of the following applies:

- you are making or will be required to make QPP contributions and you do not want to contribute or you stopped making QPP contributions in a previous
  year and you want to restart (for more information, go to: Retraite Québec Choosing to stop contributing to the Québec Pension Plan).
- if your income is **only** from self-employment earnings (for more information, see Schedule 8, *Canada Pension Plan contributions and overpayment*, or Form RC381, *Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments*).

Go to page 2 for instructions on how to fill out this form and get other helpful information.

Part	A – Identification					
First name and initials		Last name	Last name		al insurance number (SIN)	
Mailing	address: apartment number – street nu	mber and name		· ·		
City		Province or territory	Postal code	Date of birth	Year Month Day	
Part	B – Eligibility					
1.	Are you an employee who is at least 6	5 years of age, but under 70?		Ye	es No	
	If you answered <b>yes</b> , the earliest day turned 65.	you are eligible to sign and date this	election is the day after you			
2.	2. Are you receiving a CPP or QPP retirement pension?				/es No	
	If you answered <b>yes</b> to questions 1 and 2, go to question 3 below. If you answered <b>no</b> to either question, you cannot fill out this form at this time.					
3.	Earlier in this calendar year, did you el can restart making CPP contributions?		as <b>or</b> revoke an election so you	Ye	es No	
	If you answered <b>yes</b> to question 3, you	a cannot fill out this form until next ye	ear.			

If you answered no to question 3,	, fill in Part C to stop making CPP	contributions or Part D	to restart making
CPP contributions, whichever app	plies.		

### Part C – Election and certification

If you fill out this part, do not fill out Part D. You cannot backdate this election.

I want to stop making CPP contributions. I certify that the information given on this election is correct and complete.

	Date
Signature of employee	Year Month Day
Part D – Revocation and certification	
If you fill out this part, do not fill out Part C. You cannot backdate this re	vocation.
I want to restart making CPP contributions. I certify that the information	given on this revocation is correct and complete.
	Date
Signature of employee	Year Month Day

Personal information (including the SIN) is collected and used to administer or enforce the *Income Tax Act* and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the *Privacy Act*, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 070 on Info source at <u>canada.ca/cra-info-source</u>.

Canada

# **General information**

### Who should fill out this form

Fill out this form if you are an employee who is at least 65 years of age, but under 70, you are receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension, and you are making CPP contributions and want to stop.

You can also fill out this form if you stopped making CPP contributions in a previous year and you want to restart.

### What income is covered by this election

The election you made will apply to all of your income from pensionable employment, including self-employment earnings. Do **not** use this form if your income is only from self-employment earnings. See Schedule 8, *Canada Pension Plan contributions and overpayment*, or Form RC381, *Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments*.

### How often can you fill out a CPT30 form

You can fill out this form only once in a calendar year.

For example, if you elected to stop making CPP contributions in the calendar year and gave a copy of this completed Form CPT30 to your employer at that time. You have to wait until at least January of the following calendar year to file a new form to restart your CPP contributions.

If you have already completed this form, go to Part B to find out if you can complete another one.

If you change jobs, do not fill out a new form. The election you made on your original form is still valid, so simply give a copy of your form to your new employer.

### Where do you send the form

You are responsible for sending the original completed Form CPT30 to:

Winnipeg Tax Centre Box 14000 Winnipeg MB R3C 3M2

If you already sent us your original form and you need a copy of it, write to the Speciality Services Section at the address above.

However, if you agree to have your employer send the original to the Canada Revenue Agency (CRA), it will be accepted.

You will need to provide a copy to each of your employers.

### What if you need help

For more information about electing to stop contributing to the CPP, revoking the previous election, or using this form, call **1-800-959-8281**.

# **Stopping CPP contributions**

### How do you stop making CPP contributions

First, fill in Part A and Part B, and, if you are eligible, Part C of this form. Do not complete Part D.

You must wait until the **day after** you turn 65 before you sign and date the completed form. When you fill out this form for the first time, the date you enter must be the date you give a copy of the form to your employer. Send the **original** completed form to the Winnipeg Tax Centre at the address on this page.

Give each of your employers:

- · a copy of the completed form that you sent to CRA
- a proof of age
- a proof that you are receiving a CPP or QPP retirement pension

Keep a copy of the form for your records.

### When is your election effective

Your election is effective on the first day of the month after the date you give a copy of this form to your employer. Your employer should stop deducting CPP contributions on the first pay in the month following the month you have given them a copy of this election form. Your employer may adjust your CPP contributions if you did not pay the proper amount before the effective date of this election.

### How long does your election last

Your election will stay in effect until you revoke it or until you turn 70. You will not have to make CPP contributions unless you elect to restart making them in a later year.

## **Restarting CPP contributions**

### How do you restart making CPP contributions

Fill out Part A and Part B, and, if you are eligible, Part D of this form. Do not complete Part C.

Promptly give a copy of the form to your employer. If you are working or will work for more than one employer, give **each** employer a copy of this completed form.

Send the original completed form to the Winnipeg Tax Centre at the address on this page.

Keep a copy of the form for your records.

#### When is your revocation effective

Once you revoke the election, you will restart making CPP contributions on the first day of the month after the date you give a copy of this form to your employer. Your employer will start deducting CPP contributions from the first pay dated in the month after the month you signed and dated Part D of this form, as long as you give them enough notice. Your employer may adjust your CPP contributions if you did not pay the proper amount after the effective date of this revocation.

If you filed your revocation with one employer, but delayed giving a copy to your other employers, your other employers will only start deducting CPP contributions from the first pay dated in the month after the month they receive the copy of your form. In such a situation, you can elect to pay the employer's share and your share of CPP contributions. To do this, fill out Form CPT20, *Election to Pay Canada Pension Plan Contributions*, and send it with your income tax and benefit return or send the completed Form CPT20 separately to your tax centre.

### How long does your revocation last

It will stay in effect until you elect to stop making CPP contributions in a later year.

You will have to make CPP contributions until one of these situations occurs:

- you file the election form to stop contributing to the CPP, in a later year
- you stop working
- you reach 70 years of age

For more information, go to canada.ca/taxes-cpp-starting-stopping.