



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:

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

Do not use this form:

- if your income is only from self-employment earnings, in which case you should complete Schedule 8, *Canada Pension Plan contributions and overpayment for 2014*, or form RC381, *Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments* instead, and file it with your income tax and benefit return; or
- to stop contributing to the Quebec Pension Plan. For more information, visit www.revenuquebec.ca.

Notes

- You must wait until the month in which you turn 65 years of age before you sign and date the completed form, give a copy to your employer, and send the original completed form to the CRA.
- You can complete this form only once in a calendar year. So, if for example, you elect to stop making CPP contributions and you give a copy of this completed form to your employer in 2014, you have to wait until 2015 to file a new form to restart.
- When you complete Part C or Part D of this form for the first time, the date you enter must be the date you provide a copy of the form to your employer. If you previously completed this form, go to Part B to see if you are eligible to complete a new one.
- Once you complete this form, **promptly give a copy to your employer**. The choice you made will apply to all your income from pensionable employment, including self-employment earnings. If you have more than one employer, you must give each of them a copy of the completed form.
- Send the **original completed form to the Winnipeg Tax Centre** using the address shown on the back of this form. Keep a copy for your records so that you can give a copy to each of your future employers.

Election to stop contributing to the CPP

- If you want to stop making CPP contributions, complete Parts A and B, and if you are eligible, Part C.
- This election is effective from the first day of the month after the month you date Part C. Your election will stay in effect until you revoke it.

Revocation of an election

- If you want to restart your CPP contributions, you have to complete Parts A and B, and if you are eligible, Part D.
- This revocation is effective from the first day of the month after the month you date Part D. It will stay in effect until you elect to stop making CPP contributions in a later year.
- If you filed your revocation with one employer but delayed giving a copy of this form to your other employers, for those you did not advise, you can choose to make CPP contributions on that income by completing Form CPT20, *Election to Pay Canada Pension Plan Contributions*, and filing it with your income tax and benefit return. Please note, in addition to your own contributions, you will also have to make the employer's CPP contributions.

A – Identification			
First name and initial	Last name	Social insurance number	
Mailing address: Apt. No – Street No. Street name			
City	Prov./Terr.	Postal code	Date of birth (YYYY-MM-DD)
B – Eligibility			
1. Are you an employee who is at least 65 years of age but under 70?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
2. Are you receiving a CPP or QPP retirement pension?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If you answered yes to questions 1 and 2, go to question 3 below. If you answered no to either question, you cannot complete this form at this time.			
3. Have you elected to stop making CPP contributions OR revoked that election so you can restart making CPP contributions during this calendar year?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If you answered yes to question 3, you cannot complete this form until next year.			
If you answered no to question 3, complete Part C to stop making CPP contributions, or Part D to restart making CPP contributions, whichever applies.			
C – Election and certification		D – Revocation and certification	
I do not want to make CPP contributions effective the first day of the month after the date I sign this form.		I want to restart making CPP contributions effective the first day of the month after the date I sign this form.	
OR			
Signature of employee	Year Month Day	Signature of employee	Year Month Day

General information

Who should complete this form?

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 you are making CPP contributions and would like to stop.

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

How do I stop making CPP contributions?

Complete Parts A, B, and C of this form and give a copy of the form to your employer, together with proof of age and proof that you are receiving a CPP or QPP retirement pension. If you are working or will work for more than one employer, give each employer a copy of this completed form. Once you file the form with your employer, you cannot make a change until the next calendar year.

When is my 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 from the first pay in the month after the month you give them a copy of this 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 my election last?

You will not have to make CPP contributions unless you choose to restart making them.

How do I restart my CPP contributions?

Complete Parts A, B, and D of this form and 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. Once you file the form with your employer, you cannot make a change until the next calendar year.

When is my revocation effective?

Your revocation to restart making CPP contributions is effective 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, 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 are working or will work for more than one employer, give each employer a copy of this form.

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 choose to pay the employer's share and your share of CPP contributions. To do this, complete Form CPT20, *Election to Pay Canada Pension Plan Contributions*, and file it with your income tax and benefit return or send the completed Form CPT20 separately to your tax centre.

How long does my revocation last?

You have to make CPP contributions until you file an election in a later year to stop contributing to the CPP or stop working or until you reach 70 years of age, whichever is earlier.

Filing instructions

Fill out the sections of this form that apply to you. Give a copy of the form to your employer in the same month you sign and date it. If you have more than one employer, give a copy of this form to each employer. Keep a copy of the form for yourself, and send the original to the Canada Revenue Agency at the following address:

Winnipeg Tax Centre
Specialty Services Section
66 Stapon Road
Winnipeg MB R3C 3M2

What if you need help?

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