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:

- your income is only from self-employment earnings, in which case you should fill out Schedule 8, Canada Pension Plan contributions and overpayment, or Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments, instead, and file it with your income tax and benefit return
- you only contribute to the Quebec Pension Plan. For more information, visit revenuquebec.ca/en

Send the original completed form to the Winnipeg Tax Centre. Go to page 2 for instructions on how to fill out this form and other helpful information.

Part A	A – Identification				
First name and initials		Last name			Social insurance number (SIN
Mailing address: apartment number – street number and name					
City		Province or territory	Postal code	Date o birth	
Part E	B – Eligibility				
1.	Are you an employee who is at least 65 years of age but under 70?				
2.	2. Are you receiving a CPP or QPP retirement pension?				
	If you answered yes to questions 1 and 2, go to question 3 below. If you answered no to either question, you cannot fill out this form at this time.				
3.	3. Earlier in this calendar year, did you elect to stop making CPP contributions OR revoke an election so you Yes No can restart making CPP contributions?				
If you answered yes to question 3, you cannot fill out this form until next year.					
	If you answered no to question 3, fill in Part C CPP contributions, whichever applies.	to stop making CPP contributions,	or Part D to restart m	aking	
Part C – Election and certification					
If you fill out this part, do not fill out Part D.					
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					
lf you	fill out this part, do not fill out Part C.				
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 for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or 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 **canada.ca/cra-info-source**.

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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 choice?

The choice you made will apply to all of your income from pensionable employment, including self-employment earnings.

How often can you fill out a CPT30 form?

You can fill out this form only once in a calendar year. After you give a copy of this form to your employer, you cannot change your choice until the next calendar year. For example, if you elect to stop making CPP contributions and you give a copy of this completed form to your employer in the current year, you will have to wait until next year to file a new form to restart. If you previously filled out this form, go to Part B to see if you are eligible to fill out a new one.

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

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

Where do you send the form?

Send the original to the Canada Revenue Agency (CRA) at the following address:

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

You are responsible for sending an **original** completed Form CPT30 to the CRA. If you agree to have your employer send the original to the CRA, the CRA will accept it.

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**.

Information about stopping contributions to the Canada Pension Plan

How do you stop making CPP contributions?

First, fill in Part A and B and, if you are eligible, Part C of this form. **Do not** complete Part D. You must wait until the month in which you turn 65 years of age before you sign and date the completed form. When you fill out this form for the first time, the date you write must be the date you give a copy of the form to your employer.

Promptly 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.

Keep a copy of the form for yourself so that you can give a copy to each of your future employers.

Finally, send the original form to the Winnipeg Tax Centre at the address on this page.

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. You will not have to make CPP contributions unless you elect to restart making them in a later year.

Information about restarting contributions to the Canada Pension Plan

How do you restart making CPP contributions?

First, fill out Part A and 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.

Keep a copy of the form for your records.

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

When is your 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 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