



Employee Contributions to a Foreign Pension Plan or Social Security Arrangement for Non-United States Plans or Arrangements

Complete this form if you are eligible to deduct contributions made to a foreign (non-United States) social security arrangement or employer-sponsored pension plan. For eligibility conditions, see Parts A and B of this form.

Complete Part A if you contributed in 2022 to a **social security arrangement** in any of the following countries:

- Chile
- Estonia
- Finland
- France
- Germany
- Greece
- Ireland
- Latvia
- Lithuania
- Netherlands
- Slovenia
- Sweden
- Switzerland

Complete Part B if you contributed in 2022 to an **employer-sponsored pension plan** in any of the following countries:

- Chile
- Colombia
- Ecuador
- Estonia
- Finland
- France
- Germany
- Greece
- Ireland
- Italy
- Latvia
- Lithuania
- Netherlands
- Slovenia
- South Africa
- Sweden
- Switzerland
- Venezuela
- United Kingdom

The **Canadian Competent Authority** has to agree that foreign social security arrangements generally correspond to the Canada Pension Plan (CPP) and that foreign pension plans generally correspond to a Canadian registered pension plan (RPP).

For more information on **eligible** foreign social security arrangements and **eligible** foreign employer-sponsored pension plans, go to **canada.ca/cra-guidance-tax-treaty-relief-cross-border-pension-contributions**.

For information on how to contact the Canadian Competent Authority (Legislative Policy Directorate), go to **canada.ca/cra-competent-authority-services**.

If you participated in your employer's retirement plan in the United States, see Form RC267, Employee Contributions to a United States Retirement Plan for Temporary Assignments, and Form RC268, Employee Contributions to a United States Retirement Plan for Cross-Border Commuters.

A statement from your employer or the plan administrator will indicate the amount of your contributions. Do not send us this statement, but keep it in case Canada Revenue Agency (CRA) ask to see it.

Report all amounts in Canadian dollars. For information about exchange rates, see "Report foreign income and other foreign amounts" in Step 2 of the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada.

Part A – Contributions to a foreign social security arrangement

Complete this part if you made contributions to an eligible foreign social security arrangement. These contributions may be eligible for a 15% non-refundable tax credit. In addition, you may be able to claim a deduction in Part B for any contributions in excess of those eligible for the tax credit.

If **all** of the following conditions are met, complete the non-refundable tax credit calculation on the next page:

- You were participating in the arrangement on a regular basis just before you began performing services in Canada
- The contributions are attributable to services that you performed in Canada and were made during the period that you performed the services
- The remuneration that you received for those services is taxable in Canada
- The total period during which you made contributions while you were temporarily residing in Canada is **not more than** 60 months (48 months for Finland)
- The eligible contributions are deductible only in the year that they were made and only to the extent that they would qualify for tax relief in your home country if you had been a resident and performed the services in that country

Determine the number of months for the CPP contributions calculation

Enter "12" on line A below **unless** any of the following conditions apply:

- You turned 18 years of age in 2022. Enter the number of months in the year after the month you turned 18 on line A.
- You were receiving a CPP or QPP disability pension for all of 2022. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2022, enter the number of months you were not receiving a disability pension on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2022. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2022 and you elected to stop paying CPP contributions in 2022, enter on line A the number of months in the year prior to the month that you made the election (see Part 1 of your Schedule 8 or Form RC381, whichever applies).
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in a previous year, and you have **not** revoked that election, enter "0" on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in a previous year, and you revoked that election in 2022. Enter the number of months in the year after the month that you revoked the election on line A. If you had self-employment income in 2022 and revoked your prior year election to stop contributing to CPP, enter on line A the number of months including the month that you made the election (see Part 1 of your Schedule 8 or Form RC381, whichever applies).
- You turned 70 years of age in 2022 and you did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A.
- You were 70 years of age or older for all of 2022. Enter "0" on line A.
- The individual died in 2022. Enter the number of months in the year, up to and including the month the individual died, on line A.

Enter the number of months that CPP applies in 2022.

A

Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (1)
1	\$5,408.33	\$291.67
2	\$10,816.67	\$583.33
3	\$16,225.00	\$875.00
4	\$21,633.33	\$1,166.67
5	\$27,041.67	\$1,458.33
6	\$32,450.00	\$1,750.00

Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (1)
7	\$37,858.33	\$2,041.67
8	\$43,266.67	\$2,333.33
9	\$48,675.00	\$2,625.00
10	\$54,083.33	\$2,916.67
11	\$59,491.67	\$3,208.33
12	\$64,900.00	\$3,500.00

Earnings related to the foreign social security contributions made for services performed in Canada			51180	+			2
Line 1 plus line 2	(maximum \$64,900) (2)		=				3
CPP basic exemption	(maximum \$3,500) (2)		—				4
Line 3 minus line 4			=				5
Employee CPP contribution rate			×		5.70%		6
Line 5 multiplied by the percentage on line 6 (your CPP contribution limit)			=				7
CPP contributions from line 30800 of your return						8	
CPP enhanced contributions on employment income from line 22215 of your return	+					9	
Line 8 plus line 9	=			▶	—		10
Line 7 minus line 10					=		11
Amount contributed to a foreign social security arrangement for earnings reported on line 2 above			51190				12
Enter whichever is less: amount from line 11 or line 12.			51200				13

If the amount you entered on line 12 is **more than** the amount you entered on line 13, you may choose to complete Part B on the next page.

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Part B – Contributions to a foreign employer-sponsored pension plan

Complete this part if (a) or (b) applies to you:

- (a) You contributed to an eligible foreign employer-sponsored pension plan and **all** of the following conditions are met:
- You were participating in the plan on a regular basis just before you began performing services in Canada
 - The contributions are attributable to services you performed in Canada and were made during the period you performed the services
 - The remuneration that you received for those services is taxable in Canada
 - The total period during which you made contributions while you were temporarily residing in Canada is **not more than** 60 months (48 months for Finland)
 - The eligible contributions are deductible only in the year that they were made and only to the extent that they would qualify for tax relief in your home country if you had been a resident and performed the services in that country
- (b) The amount you entered on line 12 of Part A is more than the amount you entered on line 13, and you choose to claim a deduction for the excess contributions to an eligible foreign social security arrangement (3)

Calculating your deduction

Amount of your 2022 contributions to the foreign employer-sponsored pension plan	51210		1
Complete lines 2 to 4 if (b) applies. If not , enter "0" on line 4 and continue at line 5.			
Line 12 from Part A		2	
Line 13 from Part A (4)	—	3	
Line 2 minus line 3	=	▶	+
Line 1 plus line 4			=
Your resident compensation in 2022 (5)	51220		6
Rate		x	9%
Line 6 multiplied by the percentage on line 7		=	
Money purchase limit (\$30,780) × 50%			15,390 00
Enter whichever amount is the least : line 5, line 8, or line 9. Add this amount to the amount on line 20700 of your return. (3)			10

Pension adjustment

If you participated in a foreign employer-sponsored pension plan and received a T4 slip, your employer should have reported a pension adjustment (PA) to the CRA. Enter on line 20600 of your return the total of all amounts shown in box 52 of your T4 slips. The PA will reduce your registered retirement savings plan (RRSP) contribution room for 2023.

If you are making a claim for your excess foreign social security contributions or if you did not receive a T4 slip showing your PA, calculate and report it as follows:

Your resident compensation in 2022 (5)			11
Rate		x	18%
Line 11 multiplied by the percentage on line 12		=	
Money purchase limit for 2022			30,780 00
Enter whichever is less : amount from line 13 or line 14. Add this amount to the amount on line 20600 of your return.	51230		15

(3) Any resulting claim that you choose to include on line 20700 of your return for excess foreign social security contributions will eliminate **all** RRSP deduction room that would otherwise be created due to this employment income.

(4) If you are contributing to a registered pension plan (RPP) or a deferred profit sharing plan (DPSP), you **cannot** claim the excess foreign social security contributions.

(5) Your **resident compensation** for 2022 is the total of your salaries, wages, and other amounts from your employment with the employer, excluding amounts that are exempt from income tax in Canada according to a tax convention or agreement.

See the privacy notice on your return.