

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 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 it 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.

You can, at a later date, choose to pay both the employer's share and your share of CPP contributions by completing Form CPT20, *Election to Pay Canada Pension Plan Contributions*, and filing it with your income tax and benefit return.

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**.