



If the total of your net business income, your employment income subject to the QPIP and your insurable earnings as a person responsible for a family-type resource or an intermediate resource **is less than \$2,000**, you do not have to pay a premium.

A Premium on income from self-employment

Net business income (amount from line 27 of Schedule L).
If the amount **is negative**, enter 0.

Insurable earnings of a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L)

Add lines 10 and 11.

Maximum insurable earnings

Total of the amounts from *box I of your RL-1 slips*
(if box I is blank, use the amount from *box A of the RL-1 slip*)

Employment income earned outside Québec (line 32 below)

Add lines 14 and 16.

Subtract line 18 from line 13. If the result **is negative**, enter 0.

Enter the amount from line 12 or line 20, whichever is **less**.

Multiply line 22 by 0.878% (**maximum \$733.13**).
Carry the result to line 439 of your return.

Multiply line 24 by 43.736%.

Carry the result to line 248 of your return.

If you entered an amount on line 11 above, see line 248 in the guide.

10		
11		+
12		=
13		
		8 3 5 0 0 0 0
14		
16		+
18		=
18		▶
20		=
22		
		0.878%
24		=
		43.736%
26		=
		Deduction for the QPIP premium

B Premium for Québec residents who worked outside Québec

Do the calculations below for any employment income earned outside Québec for which you did not receive an RL-1 slip.

Income from employment in Canada, outside Québec, *T4 slip, box 14*

Income from employment outside Canada for which you did not receive an RL-1 slip

Add lines 30 and 31.

Maximum insurable earnings

Total of the amounts from *box I of your RL-1 slips* (if box I is blank, use the amount from *box A of the RL-1 slip*)

Subtract line 34 from line 33. If the result **is negative**, enter 0.

Enter the amount from line 32 or line 35, whichever is **less**.

Multiply line 36 by 0.494%

Amount from line 45000 of your **federal** income tax return

Amount from line 45100 of your **federal** income tax return

Subtract line 40 from line 38.

Subtract line 42 from line 37.

Carry the result to line 439 of your **Québec** income tax return.

30		
31		+
32		=
33		
		8 3 5 0 0 0 0
34		-
35		=
36		
		0.494%
37		=
38		
40		-
42		=
42		▶
44		=
		QPIP premium

Enclose a copy of this schedule with your return.



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