



Citation: *The Estate of BP v Minister of Employment and Social Development*, 2021 SST 688

Social Security Tribunal of Canada General Division – Income Security Section

Decision

Appellant:	The Estate of B. P.
Respondent:	Minister of Employment and Social Development
Decision under appeal:	Minister of Employment and Social Development reconsideration decision dated May 10, 2021 (issued by Service Canada)
Tribunal member:	Tyler Moore
Type of hearing:	Teleconference
Hearing date:	September 29, 2021
Hearing participants:	Appellant Minister's representative
Decision date:	October 22, 2021
File number:	GP-21-1111

Decision

[1] The appeal is dismissed.

[2] The Claimant, The Estate of B. P. isn't eligible for a Canada Pension Plan (CPP) death benefit. This decision explains why I am dismissing the appeal.

Overview

[3] B. P. was a contributor to the Canada Pension Plan (CPP). She passed away in September 2019. In October 2019, her estate (Estate) applied for a CPP death benefit.

[4] The Minister refused the application initially and upon reconsideration. The Minister argued that B. P. made valid CPP contributions for only 8 years – 1975, 1976, 1977, 1978, 1979, 1980, 1982, and 1985. In order to be eligible for a CPP death benefit, B. P.' Estate needed to establish that she made valid contributions for at least 10 years.

[5] The Estate appealed the Minister's reconsideration decision to the Social Security Tribunal General Division. On December 4, 2020, the General Division made the decision to summarily dismiss the appeal because it had no reasonable chance of success. Specifically, the General Division found that according to B. P.' Record of Earnings, she had only made valid CPP contributions for 8 years.

[6] The Estate appealed the General Division's decision to the Appeal Division. It argued that the General Division ignored a discrepancy between B. P.' earnings as reported on her income tax return for 1974 and 1983, and the earnings on her Record of Earnings for those years. The General Division also failed to allow time to gather evidence to support the appeal.

[7] On May 10, 2021, the Appeal Division found that the General denied the Estate's right to a fair hearing by not allowing it the opportunity to gather information in support of the appeal. The Appeal Division returned the appeal to the General Division for a new hearing with the direction to grant the Estate at least 120 days to gather whatever evidence it thought was needed to make its case. The Appeal Division found that the General Division had not given the Estate enough time to prepare and present its case.

[8] The Estate was given more than 120 days after the May 10, 2021 Appeal Division decision to gather additional evidence.

Issue

[9] Did the deceased contributor make the minimum 10 years of valid CPP contributions for her Estate to be eligible for a CPP death benefit?

Reasons for my decision

The Estate has not established that the deceased contributor made 10 years of valid CPP contributions

[10] It is agreed that the deceased contributor had valid years of CPP contributions in 1975, 1976, 1977, 1978, 1979, 1980, 1982, and 1985. The two contentious years of contributions are 1974 and 1983.

[11] According to the deceased contributor's updated Record of Earnings, 1983 was in fact a valid for CPP contributions.¹ That would mean that the deceased contributor made a total of 9 years of valid CPP contributions. The updated Record of Earnings also reflected that earnings in 1974 were below the threshold to be considered a valid year.

[12] At the time of the hearing, the Estate representative submitted that he had not been able to obtain any additional evidence that would support his appeal. He had not been able to find a copy of the deceased contributor's 1974 income tax return. The Minister submitted that the deceased contributor earned \$384 dollars in 1974 and that no CPP contributions were made. Any additional records from that year are statute barred because of the length of time that has passed. The Minister went on to submit that the \$4.53 cents of CPP contributions reflected on the deceased contributor's Record of Earnings for the year 1974 were returned to her.² That refund has been

¹ This can be found in the Hearing File at pages IS1-2 to 3.

² This can be found in the Hearing File at page GD2-22.

confirmed, but there is no way to access to any additional records from that year. I accept this.

[13] While the Estate was able to establish that the deceased contributor's contributions in 1983 were valid, her total years of contributions still falls short of the minimum threshold of 10 years of valid CPP contributions.

Conclusion

[14] I find that the Claimant isn't eligible for a CPP death benefit because the deceased contributor did not make the minimum 10 years of valid CPP contributions that is required in order to be eligible.

[15] This means the appeal is dismissed.

Tyler Moore
Member, General Division – Income Security Section