



Citation: *PH v Minister of Employment and Social Development*, 2023 SST 1864

**Social Security Tribunal of Canada**  
**General Division – Income Security Section**

## **Decision**

**Appellant:** P. H.

**Respondent:** Minister of Employment and Social Development

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**Decision under appeal:** Minister of Employment and Social Development  
reconsideration decision dated January 6, 2023 (issued by  
Service Canada)

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**Tribunal member:** Adam Picotte

**Type of hearing:** Teleconference

**Hearing date:** August 18, 2023

**Hearing participants:** Appellant

**Decision date:** August 21, 2023

**File number:** GP-23-515



## Decision

[1] The appeal is dismissed.

[2] The Appellant, P. H., isn't eligible for an increase to his Canada Pension Plan retirement benefit. This decision explains why I am dismissing the appeal.

## Overview

[3] The Appellant is a retiree. He turned 65 in September 2021. Upon applying for a CPP retirement benefit he was advised that his retirement pension was based upon 75% of his yearly wages given his retirement date of October 1, 2021.

[4] The Appellant says that all of his PCP pensionable earnings were earned prior to his retirement start date of October 1, 2021. He says on that basis, he should have a higher retirement benefit.

[5] The Minister says that the calculation was assessed appropriately and as such no change in the CPP retirement benefit should occur.

## What the Appellant must prove

[6] For the Appellant to succeed, he must prove that the Minister miscalculated his retirement pension.

## Reasons for my decision

### **The Minister calculated the Appellant's retirement benefit correctly**

[7] The CPP provides that the Minister of National Revenue will report to the Minister of Employment and Social Development the following information each year<sup>1</sup>:

[8] The Minister of National Revenue has the control and direction of the administration of Part I and shall from time to time each year report to the Minister [of Minister of Employment and Social Development]

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<sup>1</sup> Section 92(2) of the *Canada Pension Plan*

- a. such information obtained under this Act with respect to the earnings and contributions of any contributor as is required by the Minister to permit the calculation of the amount of the unadjusted pensionable earnings to be shown to the account of the contributor in the Record of Earnings established under [section 95](#), and to identify in the Record of Earnings the unadjusted pensionable earnings of contributors, according to information contained in returns made pursuant to Part I;

[9] The CPP further sets out the authority of the Governor in Council to make regulations. It details that:<sup>2</sup>

The Governor in Council may make regulations

[...]

**(b)** requiring any class of persons to file information returns respecting any class of information required in connection with contributions under this Act, including information respecting contributions of employees of any such persons identified by the province in which the employees were employed;

[10] The Canada Pension Plan Regulations detail the requirements for filing returns. It sets out the following: Employers are required to file an information return annually at the end of February.<sup>3</sup>

#### Filing of Employer's Returns

Every person who has made a payment of remuneration during a year to an employee employed by him in pensionable employment shall, without notice or demand therefor, file with the Minister an information return for that year in prescribed form on or before the last day of February of the year next following.

[11] The Regulations do not prescribe any certain period of time for filing returns. However, the Regulations allow the Minister to prescribe the form in which the

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<sup>2</sup> Section 40(1) of the *Canada Pension Plan*

<sup>3</sup> Section 10 Canada Pension Plan Regulations

information must be provided and that form provides for the information to be provided on an annual basis.

[12] Ultimately, this means that by virtue of the Canada Pension Plan Regulations, the Minister collects information on a yearly basis. This was correctly done in the Appellant's case. His earnings for the year were collected and prorated given his date of retirement. Although, the entirety of his earnings were made prior to October 2021, the method by which the Minister calculates earnings means that a quarter of these earnings were reduced due to proration.

[13] As such, I am unable to find an error in the Minister's calculations.

### **Conclusion**

[14] I find that the Appellant isn't eligible for a higher retirement benefit.

[15] This means the appeal is dismissed.

Adam Picotte

Member, General Division – Income Security Section