



July 4, 2013

Michael Snaauw  
Assistant Commissioner  
Taxpayer Services and Debt Management Branch  
Canadian Revenue Agency  
555 MacKenzie Avenue  
Ottawa, ON K1A 0L5

Dear Mr. Snaauw:

**Re: Remuneration treated as self-employment earnings**

Thank you for your letter of June 14, 2013, in reply to our letter of January 10, 2013 on CPP remittances pertaining to executor compensation. I write now for clarification as your response does not quite match the point we sought to make in our letter.

The issues set out in our January letter were not from the perspective of lawyers acting as executors. Rather, our concern is about the situation where the average citizen acting as an executor is asked to remit CPP contributions for the remuneration they receive as executor and the clearance certificate is being denied until they do.

As set out in our January letter, the estate is not an employer. The requirement that withholding of CPP remittances for an executor as a condition of a clearance certificate is intended to apply to situations where the deceased was an employer and not to executor compensation. The clearance certificate should be issued without requiring the CPP contributions in respect of executor compensation. This is not the situation described in your letter with reference to Guide T4001.

Perhaps it would be helpful for us to meet in person or via telephone with you and representatives from the rulings department. I look forward to scheduling a meeting soon.

Yours truly,

*(original signed by Rebecca Bromwich for Cynthia Hiebert-Simkin)*

Cynthia Hiebert-Simkin  
Chair, National Wills Estates and Trusts Section