Guide to Filing the RL-1 Slip

Employment and Other Income

2011

This guide is available on our website.

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Revenu Québec

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Notice

The information contained in this guide does not constitute a legal interpretation of the laws or regulations of Québec or Canada. Nor does this guide contain legislative amendments announced after October 28, 2011. You should therefore verify that the texts of the guide reflect the latest fiscal legislation.

To find out the changes with respect to source deductions and contributions, including changes announced after the publication of this document, go to www.revenuquebec.ca.

Our website contains all online services and documents for employers. You can consult documents, download the dynamic versions or print them as needed. Most of these documents can also be ordered online or by telephone. You will find our contact information at the end of this guide.

Forms that are marked "Specimen" are provided for information purposes only, and are not to be used in any other way.

Online Filing of RL slips

Employers who file more than 50 RL slips (information returns) of the same type are required to file the RL-slip data online.

For information about the electronic filing methods available, go to **www.revenuquebec.ca**.

If you wish to have software certified for filing RL slips online, email the Direction de la gestion des relations avec les partenaires et des communications personnalisées at **Infoconcepteur@revenuquebec.ca**.

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IN-555-V (2011-09)

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- file your consumption tax returns and your source deductions and employer contributions returns
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- view your returns filed online; and
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Form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*

Form LE-39.0.2-V, *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail*

RL-1 slip, *Revenus d'emploi et revenus divers*

1 Introduction

1.1 Is this guide for you?

This guide is designed to help employers that are required to complete and file the RL-1 slip (*Revenus d'emploi et revenus divers*) and the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) for 2011.

1.2 Explanation of references

At the end of certain paragraphs, you will find references to sections of various laws and regulations, and to interpretation bulletins. Sections of the *Taxation Act* are referred to by a number only. References to the *Regulation respecting the Taxation Act* consist of the letter "R" preceded and followed by numbers. All other references consist in abbreviations followed by the section numbers. The abbreviations are listed below.

1.2.1 Laws

AIFC	*Act respecting international financial centres*
ALFIT	*Act to establish a legal framework for information technology*
ALS	*Act respecting labour standards*
API	*Act respecting parental insurance*
AQPP	*Act respecting the Québec Pension Plan*
ARAMQ	*Act respecting the Régie de l'assurance maladie du Québec*
AWSDR	*Act to promote workforce skills development and recognition*
TAA	*Tax Administration Act*

1.2.2 Interpretation bulletins

IMP.	Revenu Québec interpretation bulletin concerning the *Taxation Act*
LNT.	Revenu Québec interpretation bulletin concerning the *Act respecting labour standards*
RAMQ.	Revenu Québec interpretation bulletin concerning the *Act respecting the Régie de l'assurance maladie du Québec*
RRQ.	Revenu Québec interpretation bulletin concerning the *Act respecting the Québec Pension Plan*

1.2.3 Regulations

ALS (r. 5)	*Regulation respecting contribution rates*
API (r. 2)	*Regulation under the Act respecting parental insurance*
API (r. 3)	*Regulation respecting parental insurance plan premiums*
API (r. 5)	*Regulation respecting premium rates under the parental insurance plan*
AQPP (r. 1)	*Regulation respecting the assigning of a Social Insurance Number*
AQPP (r. 2)	*Regulation respecting contributions to the Québec Pension Plan*
AQPP (r. 8)	*Regulation respecting pensionable employment*
ARAMQ (r. 1)	*Regulation respecting contributions to the Québec Health Insurance Plan*
AWSDR (r. 3)	*Regulation respecting eligible training expenditures*
AWSDR (r.4)	*Regulation respecting the determination of total payroll*

1.3 Abbreviations used in this guide

BDC	Biotechnology development centre
CNT	Commission des normes du travail
CPP	Canada Pension Plan
CSST	Commission de la santé et de la sécurité du travail
DAP	Disability assistance payments
GST	Goods and services tax
IFC	International financial centre
MITZM	Montréal International Trade Zone at Mirabel
QPIP	Québec parental insurance plan
QPP	Québec Pension Plan
QST	Québec sales tax
R&D	Scientific research and experimental development
RCM	Regional county municipality
RDSP	Registered disability savings plan
RESP	Registered education savings plan
RPP	Registered pension plan
RRSP	Registered retirement savings plan
SIN	Social insurance number
TFSA	Tax-free savings account
WEPP	Wage Earner Protection Program
WSDRF	Workforce Skills Development and Recognition Fund

1.4 Information on certain terms used in the guide

Below you will find information on a number of terms that we use frequently in this guide. These **definitions are specific to this guide**.

Employee

The term "employee" is used to designate an individual who holds employment or an office.

Employment

The term "employment" is used to designate work carried out by an individual under a written or verbal contract of employment. Employment also includes an office.

Employment income

For the purposes of this guide, employment income includes income from an office.

Individual

An individual is a natural person. For the purposes of this guide, "individual" refers both to an employee and to a recipient of an amount you pay as a payer.

Office

The term "office" is used to designate a position for which an individual is entitled to be remunerated. For example, a member of the board of directors of a corporation holds an office, even if he or she performs no administrative duties. An individual who is an elected or appointed representative also holds an office.

Person

The term "person" is used to designate both a natural person and a legal person.

Place of residence

The term "place of residence" of a person is used to designate the person's place of residence within the meaning of the *Taxation Act*.

Remuneration

The term "remuneration" includes a salary or wages and any other amount paid by an employer (for example, a retiring allowance) or by a payer (for example, pension benefits).

Remuneration, salary or wages paid

The terms "remuneration paid" and "salary or wages paid" are used to designate remuneration, salary or wages that are **paid**, **allocated**, **granted** or **awarded**.

For example, if in a given week you pay an employee his or her salary of $400 and also grant the employee a taxable benefit in kind (that is, other than in cash) worth $200, the **salary paid** is $600. In other words, the benefit you **granted** is considered a salary you **paid**.

Similarly, if you allocate tips to an employee, these tips constitute a salary or wages paid to the employee.

Note

With respect to the QPIP, only remuneration actually paid to the employee is considered salary or wages paid since benefits in kind do not, as a general rule, constitute eligible salary or wages under the QPIP.

1, 1015R1, 1015R1.0.0.1, AQPP 1, 37.1, ARAMQ 33, 33.2, ALS 1, 39.0.1, AWSDR 4 and Schedule

Salary or wages

The term "salary or wages" refers to gross employment income and therefore includes the following amounts, and any similar payment, made to an employee:

- taxable benefits (including taxable allowances);
- commissions;
- overtime pay;
- vacation pay;
- retroactive payments of salary or wages, including payments resulting from a collective agreement signed before the death of an employee;
- tips (including allocated tips);
- advances;
- bonuses;
- certain amounts paid further to industrial accidents – CSST (see section 5.2);
- indemnities paid for a precautionary cessation of work (the amount paid to an employee under the *Act respecting occupational health and safety* for the first five days following the date on which the employee ceased to work);
- the portion of the salary or wages (earned during the year) that is to be paid in another year, under a salary deferral arrangement;
- amounts paid to an employee during a self-funded leave of absence;
- out-of-Canada living allowances;
- location incentives paid to a physician;
- directors' fees;
- amounts paid after an employee's death (other than a death benefit), provided the payments were foreseeable at the time of death;
- fees paid in connection with employment (for example, the fees paid to council or committee members);
- earnings loss benefits, supplementary retirement benefits and permanent impairment allowances paid under the *Canadian Forces Members and Veterans Re-establishment and Compensation Act* (federal statute).

For the purposes of this guide, contrary to the definition provided in the tax legislation, the term "salary or wages" does not include the following:

- wage loss replacement benefits paid under a wage loss replacement plan to which the employer contributed;
- amounts paid by a trustee under an employee trust or a profit-sharing plan;
- amounts paid by a custodian under an employee benefit plan.

1, 1159.1 ("base wages")

2 Principal changes

2.1 Changes to the RL-1 slip

2.1.1 New RL-slip code box

When completing an RL-1 slip, enter "R" for an original RL-1 slip, or "D" for a cancelled slip, in the box marked "Code du relevé." For more information on amending or cancelling a slip, see section 3.5.

2.1.2 New blank boxes in the centre of the RL-1 slip

We have added four blank boxes in the centre of the RL-1 slip so that you can enter the additional information that you previously would have indicated in the form of notes in the same area. From now on, you are to use these new boxes to enter the additional information associated with one of the boxes in the upper portion of the RL-1 slip, as indicated in the example below.

Example

A-1	$1,400.68

For 2011, you may choose to enter this information in the new boxes or as notes in the empty space in the centre of the RL-1 slip.

A table of additional information to enter in the centre of the RL-1 slip is provided in section 4.27 of this guide. This information is also presented in the sections of this guide that correspond to each box in the upper portion of the RL-1 slip.

In addition, note that the RL-1 slip supplied by Revenu Québec is now a different size (8 1/2 in. x 14 in.) and adjustments may be required before printing data on the slip.

2.2 New tax credit for volunteer firefighters

Effective January 1, 2011, the tax credit for volunteer firefighters or the income tax exemption (up to $1,045 for 2011) applicable to financial compensation can be claimed on a volunteer firefighter's income tax return. You must now indicate on the employee's RL-1 slip the amount of the tax-exempt financial compensation paid during the year. To do so, you must enter "L-2" in a blank box in the centre of the RL-1 slip, followed by the amount of tax-exempt compensation or write "Volunteer – compensation not included in boxes A and L" (or "Volontaire – compensation non incluse aux cases A et L"), in the empty space in the centre of the RL-1 slip, followed by the amount.

2.3 Election respecting security options

For security options issued after 4 p.m. Eastern Standard Time on March 4, 2010, as a rule, an employee that acquires securities from his or her employer at the time the option is exercised may claim the security option deduction. However, if an employee takes an option cash-out payment without acquiring any securities, he or she may claim the deduction if you elect that the cash payment made to or on behalf of the employee will not be deducted by you or by any person with whom you are not dealing at arm's length.

If you make this election, you must enter "L-8" in a box in the centre of the employee's RL-1 slip, followed by the amount of the payment or, in the empty space in the centre of the slip, write "Election respecting security options" (or "Choix lié aux options d'achat de titres"), followed by the amount. The employee will thus be able to claim the security option deduction in his or her income tax return.

For more information on the security option deduction, see section 8.17 of the brochure *Taxable Benefits* (IN-253-V).

2.4 Amounts to be entered in boxes G and I of the RL-1 slip

Box G of the RL-1 slip

The amount to be entered in box G of the RL-1 slip must not be more than the maximum pensionable earnings (QPP) for 2011, that is, $48,300. If the amount is more than $48,300, enter $48,300.

In addition, **if** you have entered an amount in box B and an amount in any of boxes A, Q, R and U, you must enter an amount in box G of the RL-1 slip. If the result of your calculation is zero, enter "0."

Box I of the RL-1 slip

The amount to be entered in box I of the RL-1 slip must not be more than the maximum insurable earnings for 2011, that is, $64,000. If the amount is more than $64,000, enter $64,000.

In addition, **if** you have entered an amount in box H, you must enter an amount in box I of the RL-1 slip. If the result of your calculation is zero, enter "0."

2.5 Filing the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V)

Your CSST payments to Revenu Québec in 2011 are not shown in Part 1 of the RLZ-1.S-V form. Information concerning your CSST payments must **not** be added to the remittance slip of form RLZ-1.S-V. Accordingly, no CSST payments are to be included with the slip.

The notice of assessment that the CSST will send you in 2012 will include a new section, *Annexe – Versements périodiques*, which will show the periodic payments that you reported in 2011. For more information, call the CSST at 1 866 302-CSST (2778) or consult the section for employers (in French only) on the CSST website at www.csst.qc.ca.

2.6 Contribution (or premium) paid by the employee to a private health services plan

A tax credit for medical expenses may be claimed on the income tax return of an employee, a former employee or a retired employee who paid a contribution (or premium) to a private health services plan to cover, for example, medical or dental costs.

To indicate on the employee's RL-1 slip the amounts that he or she paid to such a plan, enter 235 in one of the blank boxes in the centre of the slip, followed by the amount or, in the empty space in the centre of the slip, write "Premium paid to a private health services plan" (or "Prime versée à un régime privé d'assurance maladie"), followed by the amount. This entry is optional. However, if you do not provide this information on the RL-1 slip, the employee could ask you for supporting documents. Do not include this amount in box A.

3 Are you required to file RL-1 slips?

3.1 General information

The RL-1 slip is used mainly for reporting salaries or wages (see the definition in section 1.4) and any other remuneration that an employee receives (including remuneration paid to a person employed by his or her spouse, and remuneration paid to the spouse of a member of a partnership or the spouse of a shareholder). The RL-1 slip is also used for reporting amounts deducted at source from the above-mentioned types of remuneration.

The salary or wages or other remuneration must be reported on the RL-1 slip in the year the amount is paid to the individual. For example, if, on January 5, 2012, you pay salary or wages for the pay period covering December 22, 2011, to January 5, 2012, you must report that income on the RL-1 slip for 2012 rather than on the slip for 2011.

All salaries, wages and other amounts paid to an employee by the same employer should preferably be entered on a single RL-1 slip.

All salaries and wages must be reported, regardless of the amount and regardless of whether source deductions were made. However, partners and self-employed individuals must not use the RL-1 slip to report **their own drawings**.

All amounts entered on RL-1 slips should be in Canadian dollars. If this is not possible, enter code 200 in a blank box, followed by the currency used, or enter the currency used in the empty space in the centre of the slip.

3.1.1 Salaries and wages

As a rule, you must file an RL-1 slip for the salary or wages paid to

- an employee who reports for work at one of your establishments located in Québec;
- an employee who, though not required to report for work at one of your establishments (located in Québec or elsewhere), is paid from one of your establishments located in Québec.

According to this rule, but subject to the special cases described below, you are not required to file an RL-1 slip for an employee who reports for work **only** at one of your establishments located **outside Québec**.

The salary or wages paid to an employee posted to a country that has a social security agreement with Québec may be subject to employer's contributions to the health services fund (see section 3.2.3.2).

Special cases

In certain cases, you must file an RL-1 slip for an employee who is in one of the following situations:

- the employee reports for work at one of your establishments located in Québec **and** at one of your establishments located outside Québec (see section 3.2.1).
- the employee, though not required to report for work at one of your establishments, is **paid from one of your establishments located outside Québec and, depending on certain criteria, may reasonably be considered an employee of one of your establishments located in Québec for one pay period** (see section 3.2.2.2);
- the employee reports for work only at one of your establishments located outside Canada or is paid from one of your establishments located outside Canada (see section 3.2.3);
- the employee has performed services in Québec, but is the employee of an employer that does not carry on business in Québec (see section 3.2.4).

Employees who are not resident in Québec

The above rules also generally apply to employees who are not resident in Québec. For an employee who is not resident in Canada and who is entitled to a five-year tax exemption, you must indicate certain additional information in the blank boxes or in the empty space in the centre of the RL-1 slip (see section 5.10).

3.1.2 Payments other than salaries and wages

You must file an RL-1 slip and report income in box O from payments other than salaries and wages. See section 4.17.

3.2 Special cases

3.2.1 An employee who reports for work at one of your establishments located in Québec and at one of your establishments located outside Québec

If an employee reports for work at one of your establishments located in Québec and at one of your establishments located outside Québec, you must file an RL-1 slip for the employee. However, special rules regarding liability for contributions apply in certain situations:

Salary or wages related to a regular pay period

An employee's salary or wages (other than those described in the paragraph below) related to a regular pay period are subject to the following contributions only if, during this period, the employee mainly reports to one of your establishments located in Québec:

employee and employer QPIP premiums, the employer contribution to the health services fund, the contribution to the financing of the CNT and compensation tax, where applicable. In addition, the salary and wages are included in the total payroll used to calculate the rate of contribution to the health services fund, the participation in workforce skills development and, if applicable, the employer contribution to the WSDRF.

Salary or wages not related to a regular pay period

Bonuses, retroactive pay, vacation pay and any other amounts paid to an employee and not related to a regular pay period are subject to the following contributions only if the employee **ordinarily** reports to one of your establishments located in Québec: employee and employer QPIP premiums, the employer contribution to the health services fund, the contribution to the financing of the CNT and compensation tax, where applicable. In addition, these amounts are included in the total payroll used to calculate the rate of contribution to the health services fund, the participation in workforce skills development and, if applicable, the employer contribution to the WSDRF.

Also see section 13.5.1 of the *Guide for Employers* (TP-1015.G-V).

1086R1, 1159.1, 1159.1.1, API 43, 48, API (r.3), ARAMQ 33, 34, 34.0.0.1, ALS 39.0.1, AWSDR 4 and Schedule

3.2.2 An employee who reports for work only at one of your establishments located outside Québec, or is paid from one of your establishments located outside Québec

3.2.2.1 General information

As a rule, you do not have to file an RL-1 slip for an employee who reports for work **only** at one of your establishments located **outside Québec** or who is not required to report for work at one of your establishments (located in Québec or elsewhere) and is paid from one of your establishments located outside Québec.

IMP. 1015-1/R1, 1086R1

3.2.2.2 QPIP premiums and employer contributions to the health services fund, to the financing of the CNT and to the WSDRF

If an employee is not required to report for work at one of your establishments (located in Québec or elsewhere) but is paid from one of your establishments located outside Québec, the salary or wages of the employee for a given pay period may still be subject to the following contributions if, for that pay period, it is reasonable to consider that the employee is an employee of one of your establishments located in Québec: employee and employer QPIP premiums, the employer contribution to the health services fund and the contribution to the financing of the CNT. In addition, these amounts are included in the total payroll used to calculate the rate of contribution to the health services fund, the participation in workforce skills development and, if applicable, the employer contribution to the WSDRF.

To determine whether the individual is an employee of one of your establishments located in Québec, we take into consideration criteria such as

- the location where the employee mainly reports for work;
- the employee's principal place of residence;
- the location where the employee mainly performs his or her duties;
- the establishment from which the employee's work is supervised;
- the nature of the employee's duties.

You must file an RL-1 slip for an employee deemed to be an employee of one of your establishments located in Québec. See also section 13.5.2 of the *Guide for Employers* (TP-1015.G-V).

1086R1, API 43 and 48.1, API (r.3), ARAMQ 33, 34, 34.0.0.2, API 39.0.1, AWSDR 4 and Schedule

3.2.3 An employee who reports for work only at one of your establishments located outside Canada or who is paid from one of your establishments located outside Canada

If an employee reports for work only at one of your establishments located outside Canada or is paid from one of your establishments located outside Canada, special rules may apply with respect to QPP contributions, QPIP premiums and the employer contribution to the health services fund. See section 13.5.3 of the *Guide for Employers* (TP-1015.G-V).

3.2.3.1 QPIP premiums

You may have to withhold and pay QPIP premiums respecting salary or wages you paid to an employee **who was resident in Québec at the end of the year** if the following conditions are met for the pay period in which the salary or wages are paid:

- You have an establishment in Québec.
- The employee reports for work **only** at one of your establishments located outside Canada or, if the employee is not required to report for work at one of your establishments, is paid from one of your establishments located **outside Canada**.
- The employee is not subject to a premium under a prescribed plan.
- The employee's remuneration is not subject to employment insurance premiums.

You must file an RL-1 slip for an employee who meets these conditions.

1086R1, API 43 and 43.1, API (r.3)

3.2.3.2 Employer's contribution to the health services fund

If you posted an employee to a country that has a **social security agreement with Québec providing for the reciprocal coverage of health insurance plans**, you are not required to file an RL-1 slip for the employee **if you did not pay the employee's salary or wages for the period in which you posted the employee to that country**. However, the salary or wages are included in the total payroll used to calculate your rate of contribution to the health services fund and you are required to pay the employer contribution to the health services fund on the salary or wages paid to the employee.

See section 8.6 of the *Guide for Employers* (TP-1015.G-V) for more information on social security agreements providing for the reciprocal coverage of health insurance plans.

IMP. 1015-1/R1, 1086R1, ARAMQ 33, 34, 34.0.2

You are required to file an RL-1 slip.

- The employee reports for work **only** at one of your establishments located **in Québec**, or is not required to report to any of your establishments (in Québec or elsewhere), but is **paid from one of your establishments located in Québec**.
- The employee reports for work at one of your establishments located in Québec **and** at one of your establishments located outside Québec (see section 3.2.1).
- You are a specified employer (see section 5.6).

You are not required to file an RL-1 slip.

- The employee reports **only** to one of your establishments located **outside Québec** or the employee is not required to report for work at one of your establishments (located in Québec or elsewhere) but is paid from one of your establishments located **outside Québec, unless the employee's salary or wages are subject to QPIP premiums** (see section 3.2.2.2 of this guide and section 13.5.2 of the *Guide for Employers* [TP-1015.G-V]);
- The employee reports **only** to one of your establishments located **outside Canada** or is not required to report for work at one of your establishments (located in Québec or elsewhere), but is **paid from one of your establishments located outside Canada, except if the employee's salary or wages are subject to QPIP premiums (see section 3.2.3.1) or contributions to the QPP** (see section 13.5.3 of the *Guide for Employers* [TP-1015.G-V]);
- The employee is posted to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans (**provided you did not pay the employee's salary or wages**).

IMP. 1015-1/R1, 1086R1, 1159.1, 1159.1.1, API 43, 43.1, 48, 48.1, 48.2, 48.3, API (r.3), AQPP 7, AQPP (r.2), AQPP (r.8), ARAMQ 34, 34.0.0.1, 34.0.0.2, 34.0.2, ALS 39.0.1, AWSDR 4 and Schedule

3.2.4 Amount paid for services performed by an employee of an employer that does not carry on business in Québec

If you are an employer with an establishment in Québec, and an individual who is not your employee (but is an employee of an employer that does not have an establishment in Québec) performs services for you in Québec, you may be deemed to have paid the employee's salary or wages if the following conditions are met:

- The employee reports for work at one of your establishments located in Québec.
- The service is performed as part of the employee's ordinary duties with his or her employer, in the course of your regular and ongoing activities.
- The service is of the same nature as services performed by employees of employers that carry on the same type of business as you.

If these conditions are met, the employee's salary or wages are subject to the following contributions: employee and employer QPIP premiums, the employer contribution to the health services fund and the contribution to the financing of the CNT. In addition, these amounts are included in the total payroll used to calculate the rate of contribution to the health services fund, the participation in workforce skills development and, if applicable, the employer contribution to the WSDRF.

In this case, you must file an RL-1 slip for the employee. Also see section 13.11 of the *Guide for Employers* (TP-1015.G-V).

1086R1, API 43, 48.2, 48.3, API (r.3), ARAMQ 33, 34, 34.0.0.3, 34.0.0.4, ALS 39.0.1, AWSDR 4 and Schedule

3.3 Filing RL-1 slips

As a rule, the RL-1 slip prescribed by the President and Chief Executive Officer of Revenu Québec is used to report employment and other income. The *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) must be included with the RL-1 slips you send us. For information on how to complete and file the summary, see Chapter 6 of this guide.

3.3.1 Types of slips

The prescribed RL-1 slip is available as a dynamic PDF form on our website or as a paper form, consisting of three copies of a single slip on one sheet of paper. You may also use a computer-generated RL-1 slip or develop your own RL-slip software.

Before filing a computer-generated RL-1 slip, you must obtain our authorization. See the **Partners** section of our website at **www.revenuquebec.ca/partenaires** for information on this topic.

If you are using a computer-generated RL-1 slip, please ensure that your printing program is compatible with the format you use, as poor print quality may result in processing delays. Refer to the publication *Requirements for Computer-Generated Forms – RL Slips* (IN-412-V).

1086R1

Clic Revenu online services

If you are registered for Clic Revenu online services, you can go to our website to file your employees' RL-1 slips online.

We use state-of-the-art technology and equipment to safeguard our website and protect the confidential nature of tax and financial data transmitted online.

Clic Revenu online services allow you to

- enter RL-1 slip data onscreen;
- validate certain data (messages are provided to help you avoid errors and inconsistencies in your RL-1 slips);
- be guided through the process of completing your RL-1 slips;
- have RL-1 slip totals automatically calculated and carried to the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V), thereby preventing errors that may result from transcribing RL-1 slip data incorrectly;
- print RL-1 slips;
- view and print a list of all the RL-1 slips completed;
- keep data until they are transmitted;
- transmit data online;
- receive confirmation of your transmission within minutes;
- continue to consult the data transmitted for a certain period of time;
- retrieve RL-1 slip employee identification data that you entered in 2010 using Clic Revenu online services.

You cannot use Clic Revenu services if you are in one of the following situations:

- You ceased to carry on your business during the year.
- You permanently ceased to make remittances because you no longer have employees.
- You wish to amend or cancel an RL-1 slip already submitted to us.

For more information on Clic Revenu online services, visit our website.

3.3.2 Distribution of copies and filing deadline

No later than February 29, 2012, you must

- send us
  - the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V), and
  - copy 1 of the RL-1 slips or the RL-1 slip data if you are filing online or on electronic media; and
- remit or mail copies 2 and 3 to the employees or beneficiaries.

If you send the RL-1 slips to employees electronically, you must first obtain their consent in writing or electronically. Send each employee only one copy of the slip.

Be sure to keep the data or a copy of your RL slips for six years after the last taxation year to which they apply.

1086R65, 1086R70, TAA 34, 35.1

3.3.3 Method of filing

If you file more than 50 RL-1 slips, you **must** transmit your RL-slip data online in XML format.

If you file fewer than 51 RL-1 slips, you can

- file the RL-slip data online in XML format;
- mail the RL-slip data in XML format on electronic media; or
- mail copy 1 of the paper RL-1 slips.

You cannot use the XML format to report amounts in foreign currency.

Only employers using Clic Revenu online services may transmit the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) electronically. If you are not registered for this service, you **must** send the paper form. For more information on filing the summary, see Chapter 6.

Documents to be submitted to us that have not been filed online should be mailed to one of the following addresses:

- For Montréal, Laval, Laurentides, Lanaudière and Montérégie:
  Revenu Québec
  C. P. 6700, succursale Place-Desjardins
  Montréal (Québec) H5B 1J4
- For Québec City and other regions:
  Revenu Québec
  3800, rue de Marly
  C. P. 25666, succursale Terminus
  Québec (Québec) G1A 1B6

For more information on filing RL slips online or on electronic media, contact the Division de l'acquisition des données électroniques at

Division de l'acquisition des données électroniques
Revenu Québec
3800, rue de Marly, secteur 2-2-0
Québec (Québec) G1X 4A5

Telephone: 418 659-1020 or 1 866 814-8392 (toll-free)
Fax: 418 646-0713

Email: edi@revenuquebec.ca

We suggest that you refer to the *Tax Preparers' Guide: RL Slips* (ED-425-V), available on our website.

For information on the certification of software developed for filing RL-1 slips in XML format, contact the Direction de la prestation électronique et des relations avec les partenaires at

Direction de la prestation électronique
et des relations avec les partenaires
Revenu Québec
3800, rue de Marly, secteur 6-4-6
Québec (Québec) G1X 4A5

Telephone: 418 266-1201 ou 866 840-7060
Fax: 418 577-5059

Email: infoconcepteur@revenuquebec.ca

For more information, consult the guide *Programming and Transmitting RL-Slip Data* (IN-800-V) and the RL-1 slip preparation guide. These guides are accessible only in the Partners section of our website at **www.revenuquebec.ca/partenaires**.

TAA 37.1.1

3.3.4 Employers that have more than one account number

If you have more than one establishment (for example, your business has several branch offices) and each establishment remits source deductions and contributions under its own employer account number, each establishment must file RL-1 slips and form RLZ-1.S-V under the name and identification number shown on the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to the remittance frequency).

However, all data pertaining to the business's contribution to the WSDRF must be included on a single RLZ-1.S-V form, since the contribution must be calculated for the business as a whole and not for individual establishments.

AWSDR 3

3.3.5 Employers that cease to carry on their business

If you cease to carry on your business during the year, you are required to file, within 30 days after the cessation of your business activities,

- RL-1 slips; and
- a copy of the 2012-01 version of form RLZ-1.ST-V, *Summary of Source Deductions and Employer Contributions*; or the 2011-10 version of form RLZ-1.S-V, if you cease your business activities during the month of October, November or December 2011.

You must remit copies 2 and 3 of the RL-1 slips to your former employees within the same 30-day period.

Be sure to correctly enter the source deductions and employer contributions in each box of the RLZ-1.S-V or RLZ-1.ST-V remittance slip.

You may have to file a second RLZ-1.S-V form by February 29, 2012, for the contribution to the health services fund. For more information, see section 6.2.

For information concerning the filing of your remittance form (TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency), refer to the *Guide for Employers* (TP-1015.G-V).

1086R67, AWSDR 15, 16, ALS 39.0.4, ARAMQ (r. 1) 3, AQPP (r. 2) 11

3.3.6 Employers that cease to make remittances but continue to carry on their business

Employers that temporarily cease to make remittances

If you temporarily cease to make remittances of source deductions and contributions in 2011, you must file your RL-1 slips and the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V or RLW-1.S-V) by February 29, 2012.

Before filing form RLZ-1.S-V or RLZ-1.ST-V, be sure that the source deductions and employer contributions are entered in the appropriate boxes on the remittance slips.

1086R65

For information concerning the filing of your remittance form (TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency), refer to the *Guide for Employers* (TP-1015.G-V).

Employers that permanently cease to make remittances

If you continue to carry on your business, but permanently cease to make remittances of source deductions and contributions because you no longer have employees, you are required to file, by the 20th day of the month following the month in which you made your final remittance,

- RL-1 slips; and
- a copy of the 2012-01 version of form RLZ-1.ST-V, *Summary of Source Deductions and Employer Contributions*; or the 2011-10 version of form RLZ-1.S-V, if you cease to make remittances during the month of October, November or December 2011.

You must remit copies 2 and 3 of the RL-1 slips to your former employees within the same period.

Before filing form RLZ-1.S-V or RLZ-1.ST-V, be sure that the source deductions and employer contributions are entered in the appropriate boxes on the remittance slips.

You may have to file a second RLZ-1.S-V form by February 29, 2012, for the contribution to the health services fund. For more information, see section 6.2.

For information concerning the filing of your remittance form (TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency), refer to the *Guide for Employers* (TP-1015.G-V).

1086R71, AWSDR 15, 16, ALS 39.0.4, ARAMQ (r. 1) 3, AQPP (r. 2) 11

3.4 Penalty

The *Tax Administration Act* provides penalties for filing the RL-1 slip, form RLZ-1.S-V, form RLZ-1.ST-V or form RLW-1.S-V late or in the incorrect format.

TAA 59

3.5 Amending or cancelling an RL-1 slip

If you wish to amend an RL-1 slip that has already been submitted, you must file **form RL-1.M** (relevé 1 modifié). Enter the revised amounts in the appropriate boxes and retranscribe the amounts from the other boxes of the RL-1 slip that has already been submitted. You must also indicate the number of the original RL-1 slip or that of the last slip filed in the box marked "N° du dernier relevé transmis." Remember to write your identification number in the box provided for this purpose.

To cancel a paper copy of an RL slip that has already been submitted, photocopy the original slip, clearly indicate "Annulé" on it and, in the box marked "Code du relevé," indicate the letter "D." Make sure that the number shown in the upper right-hand corner of the original slip is legible on the photocopy..

Please indicate your reasons for cancelling or amending an RL-1 slip. You must also transmit the copy or copies of the amended RL-1 slips to the employees or beneficiaries.

If you have already submitted the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V or RLZ-1.ST-V), you must file a new, amended summary.

Important

If you wish to amend or cancel RL-1 slip data submitted in XML format, refer to the guide *Programming and Transmitting RL-Slip Data* (IN-800-V) and the RL-1 slip preparation guide. Please note that these guides are accessible only through the **Partners** section of our website at www.revenuquebec.ca/partenaires.

3.6 Lost or destroyed slips

If an employee loses or destroys his or her copy of an RL-1 slip that has already been submitted, do not file a new slip. Give the employee a photocopy of the copy you kept for your files, clearly marked "Duplicate." Make sure the number appearing in the upper right-hand corner of the slip is legible on the photocopy.

3.7 Employees who leave their employment

If one of your employees leaves his or her employment before the end of 2011, you may prepare the RL-1 slip at that time and give the employee copies 2 and 3. If the 2011 version of the RL-1 slip is not yet available, use the 2010 version; simply cross out "2010" and indicate "2011." File copy 1 of that RL-1 slip at the same time as the RL-1 slips for your other employees and your *Summary of Source Deduction and Employer Contributions* (form RLZ-1.S-V) for 2011.

4 Information to be provided on the RL-1 slip

4.1 General information

Complete the RL-1 slips in alphabetical order, according to the last names of the employees or beneficiaries.

When completing RL-1 slips, write in print or key in the requested information. Where there is no amount to be reported, leave the box blank. When an amount does not take up the entire box, do not use other symbols, such as asterisks, to fill the box. Such symbols make it difficult to read the amounts. If the number of blank boxes or the empty space in the centre of the slip is insufficient, attach a separate sheet.

The sequential number in the upper right-hand corner of the slip must not be used for more than one employee. Unless you have received authorization from us, do not enter a second sequential number in the box.

Box marked "Code du relevé"

When completing an RL-1 slip, enter "R" for an original slip, or "D" for a cancelled slip, in the box marked "Code du relevé". For more information on amending or cancelling a slip, see section 3.5.

4.2 Identification

4.2.1 Identification of the individual

In the space marked "Nom de famille, prénom et adresse," enter the individual's last name, followed by the first name and last known address (in full, including the postal code). Make sure that the family name is identical to the name shown on the individual's social insurance card.

Enter the individual's social insurance number. This number must be identical to the number shown on the individual's social insurance card. **Any error in the number or any missing number could prevent the individual's contributions from being recorded in the Record of Contributors of the Régie des rentes du Québec**.

Obligation concerning the social insurance card

Under the *Act respecting the Québec Pension Plan*, you must ask your employees who work in Québec to show you their social insurance card within 30 days after they take up employment. If you have an employee who is under 18, request the card during the month following the month of his or her 18th birthday.

You are also obliged to provide new employees who do not yet have a social insurance card with information on how they can obtain one. This information is available from Service Canada.

AQPP 197, AQPP (r. 1) 8

Obligation concerning the social insurance number

Individuals are required, under the *Tax Administration Act*, to provide their social insurance number (SIN) to the person filing an RL-1 slip on their behalf. The person who completes and files the RL-1 slip must make a reasonable effort to obtain the number from the individual. Failure to indicate the individual's SIN may result in penalties for both the individual and the person completing the slip. Persons to whom a SIN has been communicated are prohibited from using or disclosing it for purposes other than those provided for (unless they have obtained the individual's written consent), and may be fined for doing so.

If you were unable, despite all reasonable efforts, to obtain the individual's SIN, you must provide us with the individual's last name, first name and address. You are liable to a penalty of $100 if you neglect to provide information required on a prescribed form.

TAA 58.1, 58.1.1, 58.2, 59.0.2, 59.0.3, 69

4.2.2 Identification of the employer

Enter on each RL-1 slip, in the space marked "Nom et adresse de l'employeur ou du payeur," your name and full address, exactly as they appear on the remittance forms (TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency) that you use to remit source deductions and employer contributions.

4.2.3 Reference number (optional)

In the space marked "Numéro de référence (facultatif)," you may include a reference number as an additional means of identifying the employee.

4.3 Box A – Employment income before source deductions

Enter the following amounts in box A:

- salary or wages (see the definition in section 1.4);
- amounts paid by a custodian under an employee benefit plan (see section 4.3.4);
- amounts allocated by a trustee of an employee trust (see section 4.3.5).

Read the sections of the guide pertaining to boxes J through M and boxes P, S, T, V and W before you complete box A, as the amounts to be entered in these boxes must also be included in box A.

You should also read Chapter 5 if

- you paid an indemnity further to a precautionary cessation of work (see section 5.1);
- you paid indemnities further to industrial accidents – CSST (see section 5.2);

- you paid amounts after the death of an employee, and the payments were foreseeable (see section 5.3);
- you paid a salary or wages to an Indian (see section 5.4);
- an employee used a chainsaw or a brushcutter (see section 5.5);
- an employee worked outside Canada and you are a specified employer (see section 5.6);
- an employee was a Québec sailor engaged in international freight transportation and you are an eligible shipowner (see section 5.7);
- the employee was a member of the Canadian Forces or a police officer and was assigned to a recognized special mission (see section 5.8);
- you paid a salary or wages to an IFC employee other than a foreign specialist (see section 5.9);
- you paid a salary or wages to a foreign employee who is entitled to a five-year tax exemption (see section 5.10).

4.3.1 Directors' fees

If you paid directors' fees to a director in 2011, enter the amount in box A.

Directors' fees paid to a non-resident director must be entered in box A, not in box O.

1015, 1015R18, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

4.3.2 Salary deferral arrangements

If you made a salary deferral arrangement with an employee and, under the arrangement, part of the salary or wages earned in 2011 is paid in another year, you must enter in box A the total salary or wages earned in the year, not only the amount paid. Consequently, when the deferred amount of salary or wages is actually paid to the employee, you will not have to include it in box A (see section 12.3 of the *Guide for Employers* [TP-1015.G-V]).

Unless the funds are held by a trust, you must also include in box A the interest accrued for the employee's benefit during the year.

Example

Salary or wages earned in 2011 and deferred to 2013	$3,000
Interest accrued in 2011	$100
Interest accrued in 2012	$150
Amount paid in 2013	$3,250

The amounts to be included in box A for the years 2011 through 2013 are as follows:

Year	2011	2012	2013
Box A	$3,100	$150	—

Salary deferral arrangement

Generally, a plan or arrangement entered into by an employer and an employee, under which a portion of the employee's salary or wages for a given year is paid in another year or in other years.

47.10, 47.11, 47.12, 47.15 to 47.17, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

4.3.3 Self-funded leaves of absence

Any amount, including accrued interest, that you pay to an employee under a plan providing for a self-funded leave of absence must be reported in box A in the year in which the amount is **paid** to the employee (see section 12.2 of the *Guide for Employers* [TP-1015.G-V]).

This also applies to certain arrangements that allow professional athletes to defer their salary or wages.

Example

An employee participates in a self-funded leave of absence plan from 2011 to 2015. The employee receives 80% of his salary during these five years and takes the leave of absence in 2015.

Salary earned by the employee:	$50,000
Salary paid to the employee:	$40,000

The amounts to be included in box A and box I for 2011 to 2015 are as follows:

Year	2011	2012	2013	2014	2015 (leave)
Box A	$40,000	$40,000	$40,000	$40,000	$40,000
Box I	$50,000	$50,000	$50,000	$50,000	—

47.16R1, 47.16R2, IMP. 47.16-1/R2, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

4.3.4 Employee benefit plans

If you are the custodian of an employee benefit plan, you must include in box A any amounts you paid under the plan, or further to the disposition of an interest in the plan, with the exception of the following amounts:

- refunds of contributions to employees (such refunds are tax exempt);
- death benefits (to be reported in box O);
- pension benefits for services performed by a person during a period in which he or she was not resident in Canada (to be reported on the RL-2 slip).

You must also enter "A-1" in a blank box, followed by the amount from an employee benefit plan or, in the empty space in the centre of the RL-1 slip, write "Box A: Employee benefit plan" (or "Case A : régime de prestations aux employés"), followed by the amount. **As this amount is not subject to QPP contributions or QPIP premiums, you must enter "0" in boxes G and I.**

Employee benefit plan

An arrangement under which an employer, or a person with whom the employer does not deal at arm's length, remits contributions to another person (the "custodian" of the employee benefit plan) for the purpose of financing payments to or for the benefit of

- employees or former employees; or
- persons not dealing at arm's length with employees or former employees.

47.1 to 47.6, 1086R1, 1159.1 ("wages"), AQPP 45, RRQ. 50-2/R1, ARAMQ 33 ("wages"), RAMQ. 34-2/R2, ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

4.3.5 Employee trusts

You must include in box A any amounts you allocated, as a trustee of an employee trust, to a beneficiary of the trust.

You must also enter "A-2" in a blank box, followed by the amount allocated to the beneficiary of the employee trust or, in the empty space in the centre of the RL-1 slip, write "Box A: Employee trust" (or "Case A : fiducie pour employés"), followed by the amount. **As this amount is not subject to QPP contributions or QPIP premiums, you must enter "0" in boxes G and I.**

Employee trust

An arrangement established after 1979, which the trustee has elected to designate as an employee trust. Under the arrangement, the employer remits amounts to the trustee for the sole purpose of providing for the payment of benefits to the employees or former employees of the employer (or of a person related to the employer).

Note

To retain its status, an employee trust must allocate to the beneficiaries (employees), each year, any income that is not derived from a business, including the employer's contributions.

47.1, 47.7 to 47.9, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

4.3.6 Contributions to a multi-employer insurance plan

Payments that you made to the administrator of a multi-employer insurance plan, and the related tax, must be indicated in boxes A and P.

43.1, 43.2

4.3.7 Repayment of salary or wages

If, pursuant to an arrangement, an employee or a former employee repays you, in 2011, a salary or wages (covered in box A) that you paid for a period in which he or she did not perform the duties of his or her office or employment, follow the instructions below:

- If you were repaid a salary or wages paid **in 2011**, enter in box A the result of the following calculation: the amount of remuneration paid during the year **minus** the gross amount repaid.
- If you were repaid a salary or wages paid before 2011, enter "A-3" in a blank box, followed by the amount of the repayment of salary or wages or, in the empty space in the centre of the slip, write "Box A: Repayment of salary or wages" (or "Case A : remboursement de salaire"), followed by the amount. The employee may then claim a deduction in his or her 2011 income tax return. This amount must pertain only to a salary or wages paid before 2011.

For reimbursements or repayments of salary or wages relating to a CSST decision following an industrial accident, see section 5.2.

4.3.8 Employment income paid by mistake

Employment income that you paid by mistake and that was subsequently repaid to you by the employee does not constitute income for the year in which the employee received it.

If the employee repays the amount in the year it was received, or at any time before you file the RL-1 slip for that year, you must enter in box A the actual employment income (that is, minus the repayment).

If, at the time the employee makes the repayment, you have already filed an RL-1 slip including the employment income paid by mistake, you must file an amended slip (see section 3.5) for that year and enter the actual employment income in box A.

IMP. 32-1/R1

4.3.9 Retroactive payments

If, in 2011, you make a retroactive payment further to a court judgment, an arbitration award or a settlement between the parties in legal proceedings, and the payment applies in part to previous years, you must remit to the employee a statement indicating the total amount that applies to previous years and specifying the years concerned and the amount that applies to each year. This will enable the employee to request an income tax adjustment when filing his or her 2011 income tax return.

4.4 Box B – Québec Pension Plan (QPP) contribution

Enter in box B the total amount withheld during the year. Do not correct the amount if it is too high. Leave the box blank if you did not withhold QPP contributions (see the note below). **Do not enter in box B any amount you withheld as a contribution**

to the Canada Pension Plan (CPP); instead, enter "B-1" in a blank box, followed by the amount of the CPP contribution or, in the empty space in the centre of the slip, write "Box B: CPP contribution" (or "Case B : cotisation au RPC"), followed by the amount.

Note

Revenu Québec can issue you an assessment if you have not withheld QPP contributions. See section 6.15.2 of the *Guide for Employers* (TP-1015.G-V).

If you succeeded another employer following the formation or winding-up of a corporation or following the acquisition of the major portion of the property of an undertaking or of a separate part of an undertaking, and there was no interruption of the employee's service, you are required to take into account the amounts already withheld by the previous employer (up to the total amount the previous employer paid for the year as the employer contribution for the employee) when you determine the amount of the employee's QPP contribution. However, do not include the amounts withheld by the previous employer on the RL-1 slip that you file for the employee. The amount of these contributions must be entered on the RL-1 slip that the former employer files for 2011 for the employee. See the examples in section 4.9.3.

Special rules apply to amalgamated corporations (see section 4.9.4).

Recovery of QPP contributions

If you recovered amounts in 2011 that you should have withheld in a previous year, do not indicate them on the RL-1 slip for 2011. Instead, file an amended slip for the previous year.

AQPP 50, 59, 60, 61, AQPP (r.2) 8, RRQ 52-1/R4

4.5 Box C – Employment insurance premium

Enter in box C the total amount withheld during the year. Leave the box blank if no amount was withheld.

752.0.0.1

4.6 Box D – Registered pension plan (RPP) contribution

Enter in box D the total amount withheld during the year for current and past service. For past service before 1990, enter, in a blank box, "D-2" for a contributor or "D-3" for a non-contributor, followed by the amount of the contribution for service before 1990 or, in the empty space in the centre of the slip, write "Box D: Contribution for service before 1990, included in box D" (or "Case D : cotisation pour services rendus avant 1990 incluse à la case D"), followed by the amount and by one of the following notes, as applicable: "Contributor" (or "Employé cotisant") or "Non-contributor" (or "Employé non cotisant").

An employee is a **contributor** where one of the following conditions is met:

- The contributions were made for service during a year in which the employee contributed to the RPP in question.
- The contributions were made for service during a year in which the employee contributed to another RPP, and the employee had not signed an agreement prior to March 28, 1988, for the payment of the contributions.

An employee is a **non-contributor** where one of the following conditions is met:

- The contributions were made for service during a year in which the employee did not contribute to an RPP.
- The contributions were made for service during a year in which the employee contributed to another RPP, and the contributions were made pursuant to an agreement signed before March 28, 1988.

Also enter in box D the interest paid to offset the actuarial loss sustained when past service contributions are paid in instalments, and the interest paid as carrying charges with respect to the instalments. Such interest is considered a contribution to the RPP.

4.6.1 RRSP contributions

Do not include in box D the amounts withheld during the year. The plan issuer must provide an official receipt to the employee so that the employee can claim a deduction for these amounts in his or her income tax return.

However, if you did not withhold an amount from an employee's remuneration, but paid an amount directly to the issuer of an RRSP of which the employee or his or her spouse is the annuitant, this amount is considered a taxable benefit and must be reported in boxes A and L. The plan issuer will provide the employee with an official receipt indicating the amount that may be claimed as a deduction in the employee's income tax return.

70(c), 965.03, IMP. 160-2/R3

4.6.2 Contributions to retirement compensation arrangements

Enter "D-1" in a blank box, followed by the amount of the contribution to a retirement compensation arrangement or, in the empty space in the centre of the RL-1 slip, write "Box D: Retirement compensation arrangement" (or "Case D : convention de retraite"), followed by the amount.

Note

Amounts paid on behalf of the employee to the custodian of the retirement compensation arrangement do not constitute a taxable benefit for the employee. Such contributions should not be indicated on the RL-1 slip.

38, 70.2

4.7 Box E – Québec income tax withheld at source

Enter in box E the total amount withheld during the year. Do not include amounts withheld pursuant to a seizure by garnishment or a formal demand for payment regarding income tax owing with respect to a previous year. Leave the box blank if no Québec income tax was withheld at source.

1015

4.8 Box F – Union dues

The amount withheld as union dues during the year should be included in box F only if you have entered into an agreement with an entity of which your employees are members and the agreement provides that the entity is to issue no receipts respecting such an amount.

The entities referred to are as follows: unions; employee associations recognized by Revenu Québec; parity committees, advisory committees and similar groups; and the Commission de la construction du Québec.

752.0.18.3 to 752.0.18.6

4.9 Box G – Pensionable salary or wages under the Québec Pension Plan (QPP)

As a rule, the pensionable salary or wages under the QPP correspond to the total of the amounts in box A, box Q (deferred salary or wages) and box U (salary or wages deemed paid under a phased retirement arrangement). They also include the employment income in box R (income paid to an Indian and situated on a reserve or premises) if you have made the irrevocable election to have all of your Indian employees whose employment is excepted from the QPP by reason of a tax exemption participate in the QPP.

The following amounts included in box A must not be entered in box G:

- remuneration paid to the employee for excepted employment (for a definition of "excepted employment," see section 6.4 of the *Guide for Employers* [TP-1015.G-V]);
- remuneration paid to the employee before and during the month the employee turned 18;
- remuneration paid to the employee as of the month following the month in which the employee became disabled (according to the date set by the Régie des rentes du Québec), to the end of the month in which the employee stopped receiving a disability pension;
- amounts allocated under an employee trust;
- amounts paid by a custodian under an employee benefit plan;
- the value of the taxable benefit (including an allowance) in respect of a residence or lodgings provided to a member of the clergy or a religious order, or to a regular minister of a religious denomination, provided the person is entitled, under the *Taxation Act*, to deduct this benefit;
- earnings loss benefits, supplementary retirement benefits and permanent impairment allowances paid under the *Canadian Forces Members and Veterans Re-establishment and Compensation Act* (federal statute);
- the value of a taxable benefit paid in kind, if no remuneration was paid in cash or by cheque to the employee for the pay period during which the benefit was granted. Note that, even if you are not required to withhold and remit QPP contributions on the value of such a benefit, the benefit represents pensionable salary or wages. Consequently, if the employee has not reached the maximum QPP contribution for 2011 (that is, $2,217.60), you must inform the employee that he or she may make optional QPP contributions on the value of the benefit when filing the income tax return (line 445). You must also enter "G-1" in a blank box, followed by the amount of the taxable benefit in kind or, in the empty space in the centre of the RL-1 slip, write "QPP: Taxable benefit in kind" (or "RRQ : avantage imposable en nature"), followed by the amount.

Note

The term "pensionable salary or wages under the QPP" refers to the salary or wages described in the second paragraph of section 50 of the *Act respecting the Québec Pension Plan* (for employee and employer contributions) and in section 45 of the Act (for optional contributions).

4.9.1 Calculation of pensionable salary or wages under the QPP (except employment income paid to an Indian and included in box R)

Enter in box G the total of the following amounts:

- the amount in box A, minus the total of the excepted amounts described in section 4.9;
- the amount in box Q, minus the total payments included in that box that were made with regard to an employee before and during the month the employee turned 18;
- the amount in box U.

Important

The amount to enter in box G of the RL-1 slip must not be over the maximum pensionable earnings (QPP) for 2011, that is, $48,300. If the amount is over $48,300, enter $48,300.

In addition, **if** you have entered an amount in box B and an amount in boxes A, Q, R or U, you must enter an amount in Box G of the RL-1 slip. If the result of your calculation is zero, enter "0".

Example 1

An employee is 17 years old. Her total earnings for 2011 were $10,000. Since the employee has not yet reached 18 years of age, the amount is not considered pensionable salary or wages under the QPP. You must therefore enter "0" in box G.

Example 2

In 2011, an employee earned $2,400 ($200 per week for 12 weeks). This amount, which was his only income for the year, is considered pensionable salary or wages under the QPP. You withheld a contribution of $6.57 per week. Enter $78.84 ($6.57 x 12) in box B and $2,400 in box G. Note that the $78.84 will be reimbursed to the employee when he files his income tax return.

Example 3

An employee is 57 years old. He earned $30,000 in 2011. Of that amount, $2,000 was not pensionable salary or wages under the QPP. You contributed $1,000 on his behalf to an employee benefit plan (box Q). The amount deemed to be salary or wages on which you calculated additional contributions to the QPP under a phased retirement arrangement (box U) is $3,000. His pensionable salary or wages are therefore $32,000 ([$30,000 – $2,000] + $1,000 + $3,000). Enter $32,000 in box G.

Example 4

An employee is 20 years old. He earned $3,016 in 2011 ($58 per week). You did not withhold QPP contributions because his weekly wages were less than the amount of the exemption ($67.30). However, you must enter $3,016 in box G.

Example 5

An employee earned $70,000 in 2011; of that amount, $10,000 is not considered pensionable salary or wages. You withheld $2,217.60 in QPP contributions for the year (the maximum amount for 2011). Enter $48,300, which is the maximum pensionable earnings for 2011, in box G.

4.9.2 Calculation of pensionable salary or wages with respect to employment income paid to an Indian and included in box R

Enter in box G the employment income paid to an Indian and included in box R if you have elected, after June 30, 2006, to have all your Indian employees whose employment is excepted by reason of a tax exemption participate in the QPP. In this case, you must have filed form RR-2-V, *Election to Participate in the Québec Pension Plan: Indian Employees Whose Employment Is Excepted by Reason of a Tax Exemption*.

Example

An employee is an Indian who earned $60,000 in 2011 ($5,000 per month). All of his income is situated on a reserve. You have made an irrevocable election, by filing form RR-2-V, under which the employment of all your Indian employees is subject to the QPP as of March 1, 2011. Therefore, the amount of $50,000 ($5,000 x 10 months) is pensionable salary or wages under the QPP. Enter $48,300, which is the maximum pensionable earnings for 2011, in box G.

4.9.3 Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a corporation or following the acquisition of the major portion of the property of an undertaking or of a separate part of an undertaking, and there was no interruption of the employees' service, you must take into account the pensionable salary or wages used by the previous employer to calculate the employer QPP contribution when you determine the amount to report in box G.

You and the previous employer must each file RL-1 slips for the period that concerns you.

Calculation of pensionable salary or wages where the previous employer paid all of the required employer contributions to the QPP

If the pensionable salary or wages calculated by the previous employer are over $48,300, enter "0" in box G. Otherwise, enter the lower of the following amounts:

- the pensionable salary or wages that you paid to the employee (calculated according to the instructions in section 4.9.1);
- $48,300, minus the pensionable salary or wages calculated by the previous employer.

If the lower amount is equal to zero, enter "0" in box G.

If the lower amount is equal to the total of the amounts in boxes A, Q and U, enter this amount in box G.

In the following examples, the previous employer is considered to have paid all of the required employer contributions on the employee's pensionable salary or wages.

Example 1

An employee earned $70,000 in 2011; of that amount, $60,000 was paid by his previous employer. The total amount of $70,000 constitutes pensionable salary or wages under the QPP. Enter "0" in box G, since the pensionable salary or wages calculated by the previous employer are over $48,300.

Example 2

An employee earned $50,000 in 2011; of that amount, $10,000 was paid by his previous employer. The total amount of $50,000 constitutes pensionable salary or wages under the QPP. You must determine the lower of the following amounts:

- the pensionable salary or wages that you paid to him, that is, $40,000;
- $48,300, minus the pensionable salary or wages calculated by the previous employer ($10,000), that is, $38,300.

Since the lower amount is $38,300, you must enter that amount in box G.

Recovery of QPP contributions

Do not indicate, on the RL-1 slip for 2011, amounts that you recovered in 2011 but should have withheld in a previous year. Instead, file an amended slip for the previous year.

RRQ. 52-1/R4: AQPP (r.2) 8

4.9.4 Corporate amalgamation, annexation or constitution as legal person

As a rule, the new corporation resulting from the amalgamation of two or more corporations does not constitute a new employer (see section 6.9 of the *Guide for Employers* [TP-1015.G-V]).

Consequently, the employer must take into account, when determining the amount to enter in box G, the pensionable salary or wages calculated by the previous employer.

Similarly, further to an amalgamation, annexation, division, regrouping or constitution as legal person, if the former employer is a municipality, a metropolitan community, a school board, a CEGEP, a public institution or a private institution under agreement within the meaning of the *Act respecting health services and social services* or the *Act respecting health services and social services for Cree Native persons*, the new employer must take into account the pensionable salary or wages calculated by the previous employer when determining the amount to report in box G.

The new corporation must file a single set of RL-1 slips for the total amount paid to the QPP, whether they were remitted by the new corporation or by the predecessor corporations. The RL slips must be sent to us by the last day of February of the year following the year of the amalgamation.

AQPP 81(h), AQPP (r. 2) 10, RRQ. 52-1/R4

4.10 Box H – Québec parental insurance plan (QPIP) premium

Enter the total amount withheld during the year. Do not correct the amount if it is too high. Leave the box blank if you did not withhold premiums. Revenu Québec can issue you an assessment if you have not withheld QPIP premiums. See section 7.12.2 of the *Guide for Employers* (TP-1015.G-V).

If you succeeded another employer following the formation or winding-up of a corporation or following the acquisition of the major portion of the property of an undertaking or of a separate part of an undertaking, and there was no interruption of the employee's services, you are required to take into account the amounts already withheld by the previous employer when you determine the amount of the employee's QPIP premium. However, do not include the premiums withheld by the previous employer on the RL-1 slip that you file for the employee. They must be entered on the RL-1 slip that the previous employer is required to file for 2011 for the employee.

Special rules apply to amalgamated corporations (see section 4.11.5).

Recovery of QPIP premiums

Do not indicate, on the RL-1 slip for 2011, amounts that you recovered in 2011 but should have withheld in a previous year. Instead, file an amended slip for the previous year.

752.0.0.1, API 58, 59, 59.1, 62, 63, 79, TAA 18.1

4.11 Box I – Eligible salary or wages under the Québec parental insurance plan (QPIP)

As a rule, remuneration subject to employment insurance premiums is also subject to QPIP premiums.

However, you may be required to withhold and pay QPIP premiums respecting remuneration that is not subject to employment insurance premiums, since employment that is not insurable under the *Employment Insurance Act* (federal statute) is not necessarily excluded employment under the *Act respecting parental insurance*. If this is the case, the remuneration subject to QPIP premiums is equal to the remuneration from which you would have withheld employment insurance premiums had the employment been insurable under the *Employment Insurance Act*.

Important

The amount to enter in box I of the RL-1 slip must not be over the maximum insurable earnings for 2011, that is, $64,000. If the amount is over $64,000, enter $64,000.

In addition, **if** you have entered an amount in box H of the RL-1 slip, you must enter an amount in box I of the slip. If the result of your calculation is zero, enter "0".

In many cases, the amount in box I will be different from that in box A. For example, travel expenses paid to an employee in the construction sector under collective labour agreements governed by the *Act respecting labour relations, vocational training and workforce management in the construction industry* (R.S.Q., c. R-20) and not included in box A must be included in box I if they are considered insurable earnings under the employment insurance plan. Tips allocated to an employee (box T) are included in box A, but not in box I.

4.11.1 Salary or wages subject to the Québec parental insurance plan

Enter in box I the result of the calculation that takes into account the following remunerations:

- the total of the amounts entered in box A;

plus

- employment income paid to an Indian and included in box R;
- an indemnity in lieu of notice (included in box O – code RJ), unless it was a retiring allowance paid under the employment insurance plan;
- the portion of the salary or wages earned in the year that will be paid in a future year as part of a self-funded leave of absence;
- a non-taxable allowance, paid under section 39.3 of the *Taxation Act*, to an elected member of a municipal council, a member of the council or executive committee of a metropolitan community, an RCM or a similar body created under a Québec statute, a member of a municipal utilities commission or corporation or a similar body responsible for administering such services, a member of a public or separate school board or a similar body responsible for administering a school district for expenses inherent to the discharge of the individual's duties;
- an allowance for travel expenses paid to an employee in the construction sector under collective labour agreements governed by the *Act respecting labour relations, vocational training and workforce management in the construction industry* (R.S.Q., c. R-20) considered insurable earnings under the employment insurance plan.
- a non-taxable allowance paid for travel expenses to a member of the board of an RCM or of the Kativik Regional Government under section 39.4 of the *Taxation Act*;
- a non-taxable allowance paid for travel expenses to a member of a board of directors or a committee member under section 39.4.1 of the *Taxation Act*;
- an amount of up to $1,045 (the maximum exemption) paid to an emergency service volunteer, unless the volunteer takes part in a rescue operation, is not regularly employed by the employer and is employed by the employer for fewer than seven days in the year;
- the cost of a transit pass considered non-taxable and reimbursed to an employee;
- a non-taxable allowance paid to a juror for meals, accommodation and transportation, and the allowance for the care of children or other dependants and for psychological treatment, under sections 2 through 4 of the *Regulation respecting indemnities and allowances to jurors* (R.S.Q., c. J-2, r. 1);

minus

- a salary or wages paid to an employee for employment not subject to the Québec parental insurance plan (see section 7.4 of the *Guide for Employers* [TP-1015.G-V]);
- a salary or wages paid to one of the persons referred to in section 7.4 of the *Guide for Employers* (TP-1015.G-V);
- taxable benefits granted in kind (that is, other than in cash), namely the amounts in boxes **J**, **P** and **W** and certain amounts included in box **L** when they are benefits in kind (non-monetary). However, you must not subtract the amount of a taxable benefit for board and lodging granted to the employee for a pay period in which the employee receives cash remuneration;
- gift certificates, gift coupons and gift cards;
- allocated tips (box T);
- the employer's contribution to a group RRSP if the employee cannot withdraw amounts before his or her retirement or termination of employment;
- the employer's contribution to a group RRSP if the employee can withdraw amounts under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP);
- earnings loss benefits, supplementary retirement benefits and permanent impairment allowances paid under the *Canadian Forces Members and Veterans Re-establishment and Compensation Act* (federal statute);
- an amount paid to an employee to increase parental insurance benefits if
  - the total amount of the parental insurance benefits and supplement is not more than the employee's regular weekly remuneration; and
  - the supplement does not reduce the retiring allowance, unused sick leaves or vacations or any other credit accumulated by the employee;
- an amount paid during a self-funded leave of absence (such an amount is subject to QPIP premiums in the year in which it is earned);
- an amount paid by a custodian of an employee benefit plan;
- an amount paid by a trustee of an employee trust;
- a salary paid to a judge or a presiding justice of the peace appointed in accordance with the *Courts of Justice Act* (R.S.Q., c. T-16) or the *Act respecting municipal courts* (R.S.Q., c. C-72.01).

4.11.2 Remuneration not subject to the Québec parental insurance plan

The following types of remuneration are not subject to the Québec parental insurance plan premiums because they do not constitute employment income:

- supplementary unemployment benefits paid under a registered supplementary unemployment benefit plan and covering periods of unemployment because of a temporary work stoppage, training, sickness, accident or quarantine (code RA in box O);
- scholarships, bursaries, fellowships, and prizes awarded for an achievement that are paid to an individual who is not your employee (code RB in box O);
- research grants (code RC in box O);
- fees paid to a self-employed person (this person will be subject to QPIP premiums) (code RD in box O);
- labour adjustment benefits (code RG in box O);

- labour adjustment benefits for older workers and income assistance payments (code RH in box O);
- benefits paid under a program administered pursuant to an agreement entered into under section 5 of the *Department of Fisheries and Oceans Act* (federal statute) (code RI in box O);
- a retiring allowance, other than an indemnity in lieu of notice (code RJ in box O);
- a death benefit (code RK in box O);
- patronage dividends (code RL in box O);
- commissions paid to a self-employed person (this person will be subject to QPIP premiums) (code RM in box O);
- wage loss replacement benefits paid by an insurer under a wage loss replacement plan to which an employer contributed (the employer must not control the plan or determine eligibility for the benefits) (code RN in box O);
- amounts paid or allocated by a custodian under a retirement compensation arrangement (code RQ in box O);
- financial assistance paid by the Ministère de l'Emploi et de la Solidarité sociale (code RS in box O);
- indemnities paid by the employer to enable the employee to receive care or undergo medical examinations or to carry out an activity as part of a personal rehabilitation program, if you do not apply to the CSST for the reimbursement to which you would be entitled (code RT in box O);
- amounts paid to a beneficiary under a registered education savings plan (RESP) (code RU in box O);
- amounts paid to a subscriber under a registered education savings plan (RESP) (code RV in box O);
- amounts paid to a trustee of a profit-sharing plan or an employee trust or to a custodian of an employee benefit plan (included in box Q).

Important

The amount to enter in box I of the RL-1 slip must not be over the maximum insurable earnings for 2011, that is, $64,000. If the amount Is over $64,000, enter $64,000.

Also, **if** you have entered an amount in box H of the RL-1 slip, you must enter an amount in box I of the slip. If the result of your calculation is zero, enter "0".

Example 1

An employee earned $70,000 in 2011. The total amount of $70,000 constitutes eligible salary or wages under the Québec parental insurance plan. Enter $343.68 ($64,000 x 0.00537), which is the employee's maximum premium for 2011, in box H. Enter $64,000, which is the maximum insurable earnings under the QPIP for 2011, in box I.

Example 2

An employee earned $40,000. Of this amount, $15,000 constitutes a retiring allowance, which is not eligible salary or wages under the Québec parental insurance plan. Enter $25,000 in box A and $15,000 in box O (code RJ). You must also enter $134.25 ($25,000 x 0.00537) in box H and $25,000 in box I.

Example 3

One of your employees has died. You pay a death benefit of $20,000 to his beneficiary. The remuneration is not subject to QPIP premiums. Enter $20,000 in box O (code RK) and "0" in box I.

4.11.3 Employee whose work income is less than $2,000

Where an employee's total salary or wages for a year are under $2,000, the employee is not required to contribute to the QPIP for the year. **You must, however, start withholding and paying QPIP premiums** from the moment you pay the employee one dollar of eligible salary or wages. If the employee's work income for the year is less than $2,000, the employee may claim a refund of the amount in his or her income tax return.

Example

An employee earned $1,500 in 2011. This amount constitutes his only income for the year and is considered eligible salary or wages under the Québec parental insurance plan. Enter $8.06 ($1,500 x 0.00537) in box H and $1,500 in box I. When he files his income tax return, the amount of $8.06 will be reimbursed to him.

API 54

4.11.4 Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a corporation or following the acquisition of the major portion of the property of an undertaking or of a separate part of an undertaking, and there was no interruption of the employees' service, you must take into account the eligible salary or wages calculated by the previous employer when you determine the amount to report in box I.

You and the previous employer must each file RL-1 slips for the period that concerns you.

Calculation of eligible salary or wages in the case of an employer that succeeds another employer

If the eligible salary or wages calculated by the previous employer are over $64,000, enter "0" in box I. Otherwise, enter the lower of the following amounts:

- the eligible salary or wages that you paid to the employee;
- $64,000, minus the eligible salary or wages calculated by the previous employer.

If the lower amount is equal to zero, enter "0" in box I.

Example 1

An employee earned $80,000 in 2011; of this amount, $70,000 was paid by his previous employer. The amount of $70,000 constitutes eligible salary or wages under the Québec parental insurance plan. Enter "0" in box I, since the eligible salary or wages calculated by the previous employer are over $64,000.

Example 2

An employee earned $50,000 in 2011; of this amount, $10,000 was paid by his previous employer. The total amount of $50,000 constitutes eligible salary or wages under the Québec parental insurance plan. You must determine the lower of the following amounts:

- the eligible salary or wages that you paid the employee, that is, $40,000;
- $64,000, minus the eligible salary or wages calculated by the previous employer ($10,000), that is, $54,000.

Enter $40,000 in box I.

Example 3

An employee earned $29,000 in 2011; of this amount, $19,000 was paid by her previous employer. The total amount of $29,000 constitutes eligible salary or wages under the Québec parental insurance plan. You must determine the lower of the following amounts:

- the eligible salary or wages that you paid the employee, that is, $10,000;
- $64,000, minus the eligible salary or wages calculated by the previous employer ($19,000), that is, $45,000.

Enter $10,000 in box I.

API 59.1

4.11.5 Corporate amalgamation

As a rule, the new corporation resulting from the amalgamation of two or more other corporations does not constitute a new employer (see section 7.7 of the *Guide for Employers* [TP-1015.G-V]).

Consequently, the new corporation must take into account the eligible salary or wages calculated before the amalgamation when determining the amount to enter in box I. In addition, the new corporation must file a single set of RL-1 slips for the total amount paid to the QPIP, whether they were remitted by the new corporation or by the predecessor corporations. The RL slips must be sent to us by the last day of February of the year following the year of the amalgamation.

4.12 Box J – Amount paid by the employer to a private health services plan

Enter in boxes A and J of the RL-1 slip of a past, current or future employee the total amount you paid to a private health services plan, for the coverage that the employee received during the year.

If the private health services plan is also a multi-employer insurance plan, enter the total amount in box P, rather than in box J.

The value of the benefit resulting from amounts that you paid to a private health services plan for coverage received after the employee's death by the surviving spouse and dependants is not taxable.

For more information on the private health services plan, refer to the brochure *Taxable Benefits* (IN-253-V).

Contribution (or premium) paid by the employee to a private health services plan

The contribution (or premium) paid by an employee, a past employee or a retired employee to a private health services plan to cover, for example, medical or dental costs, may entitle the employee to a tax credit for medical expenses when filing his or her income tax return.

To indicate on the employee's RL-1 slip the amounts that he or she paid into such a plan, enter 235 in one of the blank boxes in the centre of the slip, followed by the amount or, in the empty space in the centre of the slip, write "Premium paid to a private health services plan" (or "Prime versée à un régime privé d'assurance maladie"), followed by the amount. This entry is optional. However, if you do not provide this information on the RL-1 slip, the employee could ask you for supporting documents. Do not include this amount in box A.

1, 37.0.1.1 to 37.0.1.6, 37.0.1.2R1, 37.0.1.5R1

4.13 Box K – Trips made by a resident of a designated remote area

If, in 2011, you had an employee who was a resident of a designated remote area, and you paid, on behalf of the employee or a member of the employee's household, the cost of trips made to obtain medical care that was not available in the employee's area and the cost of other trips, enter in boxes A and K the total

value of the benefit related to the trips (including GST and QST). In the case of trips for medical care, enter "K-1" in a blank box, followed by the amount of the benefit related to the trips for medical care or, in the empty space in the centre of the RL-1 slip, write "Box K: Trips for medical care" (or "Case K : voyages pour soins médicaux"), followed by the amount.

For more information or for a list of the designated remote areas, refer to the guide *Deduction for Residents of Designated Remote Areas* (TP-350.1.G-V).

350.1 to 350.6

4.14 Box L – Other benefits

The value of all other taxable benefits granted to an **employee** must be reported in boxes A and L, unless a provision of the *Taxation Act* states otherwise. Do not enter in box L the value of any taxable benefits to be included in box J, K, P, V or W.

If your employee is also a shareholder and the employee receives taxable benefits as a **shareholder** of the business (rather than as an employee), the amount of the benefits should be entered in box O only (see section 4.17.16).

4.14.1 Allowance for the use of a motor vehicle

An allowance received by an employee for the use of a motor vehicle is deemed to be **reasonable** and does not have to be included on the RL-1 slip if all of the following conditions are met:

- The use of the vehicle is evaluated solely on the basis of the number of kilometres for which the vehicle is **actually** used in the performance of the individual's duties.
- The per-kilometre rate is reasonable (as a rule, $0.52 for the first 5,000 kilometres and $0.46 for each additional kilometre).
- You do not pay an allowance for the use of the vehicle, in addition to reimbursing the employee for some or all of the expenses respecting its use. However, where the reimbursement applies only to supplementary business insurance, tolls or ferry charges, and the allowance does not cover these expenses, the allowance will be considered reasonable if the two previous conditions are met.

If an allowance for the use of a motor vehicle is **not reasonable**, the full amount of the allowance must be included in boxes A and L. The employee may, however, claim a deduction in his or her income tax return for motor-vehicle expenses, as long as the requirements of the *Taxation Act* are met. To claim the deduction, the employee must have you sign a copy of form TP-64.3-V, *General Employment Conditions*, to certify that the general conditions of employment have been fulfilled, and must enclose this form with his or her income tax return.

Where the employee receives, for the use of the same motor vehicle, both a lump-sum allowance and an allowance based on kilometres **actually** travelled, you must include both allowances in the employee's income. Enter the amount in boxes A and L.

37, 40.1

4.14.2 Allowance for travel expenses (employment duties related to the sale of property or the negotiation of contracts)

Do not include on the RL-1 slip **reasonable** allowances that you granted to the employee to cover travel expenses (including those related to the use of a motor vehicle) incurred during periods when the employee's duties consisted in selling property or negotiating contracts on your behalf.

If the allowance is **not reasonable**, you must include the full amount in boxes A and L.

40(a), IMP. 40-1/R2

4.14.3 Allowance for travel expenses (employment duties not related to the sale of property or the negotiation of contracts)

Do not include on the RL-1 slip the **reasonable** allowances that you granted to the employee

- for the use of a motor vehicle, if the employee was required to travel in the course of his or her employment duties; or
- to cover any other travel expenses (that is, other than those related to the use of a motor vehicle) incurred during trips outside the local municipal territory or metropolitan area where your establishment at which the employee ordinarily worked (or to which he or she was ordinarily assigned) is located.

If the allowance is **not reasonable**, you must include the full amount in boxes A and L.

40(b), 40(c), IMP. 40-1/R2

4.14.4 Professional membership dues

If you paid or reimbursed an employee's professional membership dues, the employee is considered to have received a taxable benefit. Enter in boxes A and L the amount that you paid, including GST and QST, minus any amount repaid by the employee.

For more information, refer to the brochure *Taxable Benefits* (IN-253-V).

37, IMP. 37-2/R2

4.14.5 Employee QPP contributions and QPIP premiums

Enter in boxes A and L any employee QPP contributions and QPIP premiums that you paid.

4.14.6 Gifts and rewards

The following are not considered taxable benefits:

- non-monetary gifts given to an employee for a special occasion (for example, a Christmas, birthday or wedding gift), up to $500 (including taxes) per year;

- non-monetary rewards given to an employee in recognition of certain accomplishments (for example, a certain number of years of service), up to $500 (including taxes) per year.

Gifts and rewards paid in cash (or easily convertible into cash) are taxable benefits. Please note that gift certificates, gift coupons and gift cards that must be used to purchase goods or services from a specified business or list of businesses are not considered easily convertible into cash.

Example

You gave an employee a gift worth $100 for his or her birthday and another worth $450 for Christmas. You must enter $50 ([$100 + $450] – $500) in boxes A and L of the RL-1 slip.

If the gifts are monetary gifts, you must enter $550 in boxes A and L of the RL-1 slip.

The value of the gifts and rewards (including gifts and rewards to which the $500 exemption applies) is wholly deductible in the calculation of your income, provided the amount is reasonable under the circumstances.

Note

The **full** amount of a gift certificate or gift coupon whose amount is based on the employee's sales is **taxable**, since such a certificate or coupon is received in exchange for the performance of work.

37, 37.1.5

4.14.7 RRSP contributions made by the employer

Contributions that you made to a registered retirement savings plan (RRSP) of which the employee or the employee's spouse is the annuitant, and that were not withheld from the employee's remuneration, are considered a taxable benefit and must be included in boxes A and L.

4.14.8 Other benefits

The other benefits that must be included in boxes A and L are explained in the brochure *Taxable Benefits* (IN-253-V).

37

4.15 Box M – Commissions included in the amount in box A or box R

Enter in box M the gross amount of any commissions paid to the employee during the year. In the case of a self-employed person, the commissions must be entered in box O only.

4.16 Box N – Charitable donations and gifts

Enter in box N the total of any amounts withheld as donations and gifts during the year and paid on behalf of the employee to a registered charity or other recognized organization.

Special rules apply if the employee, because of the donation or gift, received a benefit from the charity or organization. For more information, contact us.

752.0.10.3, 752.0.10.3R5

4.17 Box O – Other income not included in box A

Box O is used to report income that cannot be reported elsewhere on the RL-1 slip. Enter in the box marked "Code (case O)" the appropriate alphabetic code to indicate income type (the codes are shown in parentheses after each type of income listed below).

If you paid any of the following types of income to an Indian, you may be required to enter all or part of the income in box R (see section 4.20).

4.17.1 Wage Earner Protection Program (WEPP) payments (code: CA)

Include in box O Wage Earner Protection Program (WEPP) payments from Human Resources and Social Development Canada. This program reimburses unpaid salary and wages, vacation pay, severance pay and termination pay up to an amount equal to four weeks of pay insurable under the *Employment Insurance Act*.

4.17.2 Amounts in trust in a tax-free savings account (TFSA) paid out after a death (code: CB)

Enter in box O any gains accumulated in a tax-free savings account after the death of the beneficiary.

4.17.3 Payments to the beneficiary of a registered disability savings plan (RDSP) (code: CC)

Enter in box O the taxable portion of any disability assistance payments (DAPs) made to the beneficiary of an RDSP.

4.17.4 Payments made under a supplementary unemployment benefit plan (code: RA)

If you are the trustee of a supplementary unemployment benefit plan, include in box O the payments you made to the beneficiary under the plan.

Note

Contributions that an employer pays on behalf of an employee under a supplementary unemployment benefit plan do not constitute a taxable benefit for the employee, and should not be indicated on the RL-1 slip.

Supplementary unemployment benefit plan

An arrangement under which an employer pays to a trust sums of money that are to be used to pay benefits to an employee or former employee who is laid off temporarily or for an indefinite period.

311(f), 962, 965, 1015(e.2), 1086R1

4.17.5 Scholarships, bursaries, fellowships and prizes (code: RB)

Enter in box O of the RL-1 slip of an individual who is not your employee any amount you paid to the individual as a scholarship, bursary, fellowship, or prize for an achievement.

If you paid an amount to an employee as a scholarship, bursary, fellowship or prize for an achievement, the amount may constitute a taxable benefit. If this is the case, enter the amount in boxes A and L. If the amount does not constitute a taxable benefit, it should not be indicated on the RL-1 slip.

However, if you paid an amount to a member of the employee's family as a scholarship, bursary or fellowship for **post-secondary studies**, the amount is considered a taxable benefit for the family member. The fair market value of this benefit must be entered in box O of the family member's RL-1 slip. For more information, refer to section 8.13 of the brochure *Taxable Benefits* (IN-253-V).

Also include in box O publicly-recognized prizes awarded for meritorious achievement in the arts, the sciences or service to the public, and amounts granted by the Ministère de l'Éducation, du Loisir et du Sport, under the Fellowship for Excellence Program, to a foreign national carrying out post-doctoral research in Québec.

Do not enter the following amounts on the RL-1 slip:

- amounts received under the Allowance for Special Needs Program of the Ministère de l'Éducation, du Loisir et du Sport for students with a major functional deficiency;
- financial assistance, paid under the rules set by the Ministère des Transports in applying the provisions of the *Education Act for Cree, Inuit and Naskapi Native Persons*, to pay transportation costs for students from northern villages who must live away from home because they are enrolled in a program of study that is not offered in their home community.

312(g), 488R1(h), 725(c.0.1), 725(c.1), 1086R1(a), IMP. 312-2

4.17.6 Research grants paid to an individual (code: RC)

Enter in box O of an individual's RL-1 slip the amount of the research grants paid to the individual.

312(h), 1086R1(b), IMP. 312-1/R1, IMP. 312-2

4.17.7 Fees for services rendered (code: RD)

Fees and other amounts paid to a self-employed person must be reported in box O if Québec income tax was withheld. GST and QST are not included in such fees or other payments.

87, 1015(g), 1086R1

4.17.8 Labour adjustment benefits (code: RG)

Enter in box O the amount of the benefits paid under the *Labour Adjustment Benefits Act* (federal statute).

311(e), 311R1(a), 1086R1(e)

4.17.9 Labour adjustment benefits for older workers and income assistance payments (code: RH)

Enter in box O the amount of the benefits granted to older workers under the Program for Older Worker Adjustment and the income assistance payments granted to such workers under the *Department of Labour Act* (federal statute).

311(e), 311(e.1), 311R1(b), 1086R1(e)

4.17.10 Benefits paid under a program administered pursuant to an agreement entered into under section 5 of the *Department of Fisheries and Oceans Act* (federal statute) (code: RI)

Enter in box O the payments made under such a program.

311(e), 311R1(c), 1086R1(e)

4.17.11 Retiring allowance (code: RJ)

A retiring allowance paid on or after the retirement of an individual in recognition of long service is taxable, as is an amount paid to compensate the loss of employment.

A retiring allowance may include an amount paid as an indemnity in lieu of notice. It may also include unused sick-leave credits refunded to the employee upon retirement or termination of employment.

A retiring allowance may also include an amount received as damages for the loss of employment or an amount received pursuant to an order or judgment of a competent tribunal, if a causal relationship exists between the loss of employment and the amount received. For example, an amount received for breach of an employment contract constitutes a retiring allowance, as long as the amount is not included in income under another provision of the *Taxation Act*.

Any amount related to vacation days accumulated to the date of retirement is considered salary or wages and must be entered in box A.

Indemnity in lieu of notice

An indemnity that you pay to an employee where you terminate his or her employment contract without first giving written notice as provided by law, or where you fail to respect the required period of notice before terminating the employment contract.

1, 311(a), 1015(c), 1086R1, IMP. 311-1/R3

4.17.12 Death benefit (code: RK)

The gross amount of a death benefit paid to a beneficiary in recognition of services rendered by a deceased employee is taxable. This amount may include unused sick-leave credits accumulated to the date of death.

Any amount related to vacation days accumulated to the date of death is considered salary or wages and must be entered in box A.

3, 1015(d), 1086R1, IMP. 3-1/R1

4.17.13 Patronage dividends (code: RL)

If an amount of more than $100 in patronage dividends was paid during the year, the total amount must be included in box O.

The total amount of patronage dividends paid to a member of a qualified cooperative in the form of preferred shares must be entered in box O. You must enter "O-2" in a blank box, followed by the amount of the deduction for patronage dividends or, in the empty space in the centre of the RL-1 slip, write "Box O: Deduction for patronage dividends" (or "Case O : déduction pour ristournes"), followed by the amount.

If the patronage dividends are paid to a partnership, the RL-1 slip must be issued in the name of the partnership rather than in the names of the partners. Consequently, no SIN should be entered on the slip. The partnership must refer to the *Guide to Filing the RL-15 Slip: Amounts Allocated to the Members of a Partnership* (RL-15.G-V) to find out how its members may claim the deduction for patronage dividends.

Please note that a patronage dividend in respect of property or services is not taxable if the taxpayer is unable to deduct the cost of the property or services in the calculation of business or property income.

Redemption of preferred shares

Where a cooperative redeems a preferred share that was previously issued as a qualified patronage dividend, enter "O-3" in a blank box, followed by the amount of redemption of a preferred share or, in the empty space in the centre of the RL-1 slip, write "Box O: Redemption of a preferred share" (or "Case O : rachat d'une part privilégiée"), followed by the amount.

Qualified cooperative

A cooperative that has received a certificate from the Ministère du Développement économique, de l'Innovation et de l'Exportation, confirming that it meets all of the conditions to be recognized as a qualified cooperative.

726.29, 795, 796, 1086R22

4.17.14 Commissions paid to a self-employed person (code: RM)

Commissions paid to a self-employed person are taxable and must be reported in box O, even if no Québec income tax was withheld at source. GST and QST are not included in commissions.

87, 1015(g), 1086R1

4.17.15 Benefits paid under a wage loss replacement plan (code: RN)

If you are an insurer, enter in box O the amount of the wage loss replacement benefits that you paid during the year, provided the following conditions are met:

- You paid the benefits under a wage loss replacement plan (health insurance, accident insurance, disability insurance or income insurance) because of the full or partial loss of the beneficiary's employment income.
- The beneficiary's employer contributed to the plan.

Do not deduct from the amount in box O the contributions paid by the employer and the employee.

The contribution that the employer paid under a wage loss replacement plan (that is, the employer's share of the contributions) does not constitute a taxable benefit for the employee. Consequently, it should not be entered on the RL-1 slip.

Important

If you are not an insurer and you paid amounts to one of your employees because of the full or partial loss of the employee's employment income, these amounts are generally considered employment income. However, they may be considered wage loss replacement benefits. For more information, consult the version of interpretation bulletin IMP.43-1 that is in force or contact us.

38, 43, 1086R1(f), IMP. 43-1/R2

Repayment of wage loss replacement benefits

If, pursuant to an arrangement, an employee or a former employee repaid wage loss replacement benefits to you in 2011, follow the instructions below.

- If you were repaid for benefits paid in 2011, enter in box O the result of the following calculation: the amount of benefits paid during the year **minus** the gross amount repaid.
- If you were repaid for benefits paid before 2011, enter "O-4" in a blank box, followed by the amount of the repayment of wage loss replacement benefits or, in the empty space in the centre of the RL-1 slip, write "Box O: Repayment of wage loss replacement benefits" (or "Case O : remboursement de prestations d'assurance salaire"), followed by the amount. The employee may then claim a deduction in his or her 2011 income tax return. The amount must pertain to wage loss replacement benefits paid before 2011 only.

78.1

Top-up disability payments

Enter in box O (code RN) any top-up disability payments that you made to an employee, **if you contributed to a group insurance plan**.

If the employee repaid you in 2011 for top-up disability payments you made in 2011, enter in box O the net amount paid to the employee (that is, minus the repayment). If you were repaid for top-up disability payments made before 2011, provide the employee with a written statement indicating the amount repaid in 2011, so that the employee may claim a deduction in his or her 2011 income tax return.

Top-up disability payments

An amount that is paid by an employer to an employee (or former employee) in the following circumstances:

- The amount replaces all or part of the periodic payments that the employee (or former employee) would have received under a group insurance plan covering full or partial loss of employment income, had the insurer not become insolvent.
- The amount is paid under an arrangement whereby the employee (or former employee) is required to repay the employer in the event that one or more of the periodic payments replaced by the employer are subsequently recovered from the insolvent insurer or another insurer.

43, 43.0.1, 43.0.2, 78.1.1

4.17.16 Benefits received by a shareholder (code: RO)

The value of benefits received by a shareholder is taxable and must be reported in box O of the RL-1 slip of the shareholder to whom they are paid.

For example:

- the benefit received as a standby charge for an automobile made available to the shareholder (or to a person related to the shareholder) by a corporation, **provided the shareholder is not an employee of the corporation**;
- the operating-costs benefit for such an automobile;
- the benefit related to a low-interest loan granted to the shareholder.

Where a low-interest loan is granted to a person related to the shareholder, the value of the benefit must be entered in box O of the related person's RL-1 slip.

For information on how to calculate this benefit, refer to the brochure *Taxable Benefits* (IN-253-V).

111, 111.1, 117, 119.1, 487.3, 1086R1

4.17.17 Benefits received by a partner (code: RP)

The benefit received by a partner or by an employee of a partner as a standby charge for an automobile made available by a partnership to the partner, an employee of the partner, or a person related to either the partner or the employee is taxable. You must enter the value of this benefit in box O of the partner's or employee's RL-1 slip, as applicable.

For information on how to calculate this benefit, refer to the brochure *Taxable Benefits* (IN-253-V).

87(x), 1086R1

4.17.18 Amounts allocated under a retirement compensation arrangement (code: RQ)

If you are the custodian of a retirement compensation arrangement, enter in box O the amounts that you paid or allocated under the arrangement.

Retirement compensation arrangement

A plan or arrangement under which an employer or former employer, or a person with whom the employer or former employer does not deal at arm's length makes contributions to a custodian, so that benefits will be paid to an employee or any other person

- when the employee retires;
- when the employee ceases to be employed by the employer; or
- when any substantial change is made in the services provided by the employee.

Note

A custodian may be a person or a partnership.

313.5, 890.1 to 890.11, 1015(q), 1086R1

4.17.19 Payments for services rendered in Québec by a person not resident in Canada (code: RR)

Enter in box O any payments (fees, commissions and other amounts) you made for services performed in Québec by a person (including a corporation) not resident in Canada, otherwise than in the course of regular and continuous employment.

Note

- For the purposes of the preceding paragraph, the term "employment" does not include an office.
- Directors' fees paid to a non-resident director must be entered in box A of the slip, not in box O.

1015, 1015R18, 1086R1

4.17.20 Financial assistance (code: RS)

Enter in box O any financial assistance paid by the Ministère de l'Emploi et de la Solidarité sociale.

311(e.2), 311(e.3), 311(e.4), 1015(e.1), 1086R1(c)

4.17.21 Other indemnities paid by the employer further to an industrial accident (code: RT)

Include in box O the net salary or wages you paid for each day or part of a day during which the employee was obliged to miss work in order to receive care, undergo medical tests or carry out activities as part of a personalized rehabilitation program, if you do not apply to the CSST for the reimbursement to which you are entitled. The employee may, however, claim a deduction equal to this amount in his or her income tax return.

In this section, the term "net salary or wages" means the net salary or wages as defined in the *Act respecting industrial accidents and occupational diseases*.

311(k.0.1), 725(a.1), 1086R32, IMP. 32-2/R4

4.17.22 Amounts paid to a beneficiary under a registered education savings plan (RESP) (code: RU)

Enter in box O the educational assistance payments made to a beneficiary of an RESP.

311(i), 890.15, 904, 1015(r), 1086R1, 1086R57

4.17.23 Amounts paid to a subscriber under a registered education savings plan (RESP) (code: RV)

Enter in box O the accumulated income payment made under an RESP.

311(i), 890.15, 904.1, 1015R1(r), 1086R1, 1086R57

4.17.24 Apprenticeship Incentive Grant (code: RX)

The Apprenticeship Incentive Grant paid by Human Resources and Social Development Canada must be included in box O. The grant is paid to apprentices who have successfully completed their first or second year (level) of an apprenticeship program in one of the Red Seal trades.

312(i)

4.17.25 Amount in box O corresponding to more than one source (code: RZ)

If more than one code applies to the amount in box O, enter the letters "RZ" in the box marked "Code (case O)" and, in the blank boxes or, in the empty space in the centre of the RL-1 slip, enter the code and the amount corresponding to each type of income covered in box O, and the amount attributable to each type.

Example

You paid a retiring allowance (code: RJ) of $10,000 and a research grant (code: RC) of $5,000 to an individual. You must enter

- $15,000 in box O;
- "RZ" in the box marked "Code (case O)"; and
- "RZ-RJ" in a blank box, followed by the amount of $10,000, and "RZ-RC" in another blank box, followed by the amount of $5,000, as follows:

RZ-RJ	$10,000	RZ-RC	$5,000

or, in the empty space in the centre of the RL-1 slip, write: "RJ $10,000" and "RC $5,000".

4.18 Box P – Contribution to a multi-employer insurance plan

Enter in boxes A and P the portion of the contribution (and of the related tax) that meets the following conditions:

- It was paid to the administrator of a multi-employer insurance plan for a plan providing insurance of persons (other than insurance for total or partial loss of employment income).
- It pertained to the work carried out by the employee during the year.

Even if the multi-employer insurance plan is a plan providing insurance of persons, do not enter an amount in box J or box L of the RL-1 slip, since the **administrator** of the multi-employer insurance plan is responsible for filing an **RL-22 slip** in order to report the value of the benefit received by the employee for plans covered in boxes J and L.

Refer to the *Guide to Filing the RL-22 Slip* (RL-22.G-V) if you are the administrator of such an insurance plan.

43.1 to 43.3, 78.6, 1086R1(i)

4.19 Box Q – Deferred salary or wages

4.19.1 Employee benefit plans, profit-sharing plans and employee trusts

Enter in box Q the amount of any payments you made to a custodian or a trustee under an employee benefit plan, a profit-sharing plan or an employee trust. Such payments must be entered in a separate box because they are subject to employee and employer QPP contributions, the employer contributions to the health services fund and to the WSDRF, the contribution to the financing of the CNT and compensation tax. When the custodian or trustee allocates or pays amounts to beneficiaries, these amounts are not subject to the above-mentioned contributions or to compensation tax. Please note that these amounts are not subject to QPIP premiums.

Note

These payments do not constitute a taxable benefit for the employee and, consequently, should not be entered in boxes A and L of the employee's RL-1 slip.

38, AQPP 45(b), ARAMQ 34, AWSDR 3, 4 and Schedule

4.19.2 Security options respecting which an election was made

An employee (or former employee) is deemed to receive a taxable benefit **in the year the employee sells or exchanges** securities (publicly listed shares or mutual fund units) acquired after February 27, 2000, and no later than March 4, 2010, 4 p.m. EST, provided the employee **elected**, under the federal *Income Tax Act*, to defer taxation of the resulting benefit. As a result of the election, the benefit is taxed in the year the shares are disposed of rather than in the year they are acquired. Note that in the year of disposition, no amount related to the securities is to be included in boxes A and L. The employee must report this benefit when filing his or her income tax return.

For more information, refer to the brochure *Taxable Benefits* (IN-253-V).

4.20 Box R – Income situated on a reserve or premises

4.20.1 Salary or wages derived from employment duties performed partly or entirely on a reserve or premises

Enter in box R the employment income (or portion thereof) that you paid to an Indian and that gives entitlement to the deduction for employment income situated on a reserve or premises. Include allowances and benefits that you must enter in boxes J, K, L, P, V and W, commissions to be included in box M, and tips to be included in box S or box T.

Important

Employment income entered in box R **must not be entered in box A on the RL-1 slip.** You must enter "R-1" in a blank box, followed by the amount of the employment income that you have included in box R or, in the empty space in the centre of the RL-1 slip, write "Box R: Employment income" (or "Case R : revenu d'emploi"), followed by the amount of the employment income that you have included in box R.

For more information, see section 5.4.1.

4.20.2 Other income relating to employment duties performed partly or entirely on a reserve or premises

Certain amounts included in box O (such as retiring allowances and benefits paid under a wage loss replacement plan) and received by an Indian give entitlement to a deduction only if they are attributable to employment income that qualifies for the deduction for employment income situated on a reserve or premises. In this case, enter in box R the total amount **already included** in box O that qualifies for a deduction.

If only a portion of the employment income gives entitlement to the deduction for employment income situated on a reserve or premises, enter in box R an equivalent portion of the amounts included in box O.

For more information, see section 5.4.2.

4.21 Box S – Tips

Enter in boxes A and S (or R and S, as applicable) the tips that you added to the employee's basic salary or wages, that is,

- all tips (regardless of whether they were made on tippable sales) that are reported to you by the employee in his or her *Register and Statement of Tips* (TP-1019.4-V) or an equivalent document;
- tips that, because they constitute service charges added to the customer's bill, are distributed to the employee and do not have to be reported on the statement of tips.

For more information, refer to the brochure *Tax Measures Respecting Tips* (IN-250-V).

42.6 to 42.9, 1019.3 to 1019.7

4.22 Box T – Tips allocated by the employer

Enter in boxes A and T (or R and T, as applicable) the tips that you allocated to the employee and added to his or her basic salary or wages.

The tips allocated are those you were required to allocate to the employee for a pay period because the amount of tips the employee reported was less than 8% of his or her tippable sales, not including GST or QST. (Note that this percentage may be lower than 8% where we have granted a request for a rate reduction.)

For more information, refer to the brochure *Tax Measures Respecting Tips* (IN-250-V).

42.10 to 42.15, 1019.3, 1019.6, 1019.7

4.23 Box U – Phased retirement

Enter in box U the deemed salary or wages paid under a phased retirement arrangement that has been approved by the Régie des rentes du Québec.

Deemed salary or wages are subject to employee and employer contributions to the QPP. The amount must be entered in a separate box so that additional QPP contributions can be calculated.

AQPP 37.2, 37.3, 50, 195.1

4.24 Box V – Meals and lodging

Enter in boxes A and V the allowances you paid to an employee for meals and lodging and the value of any meals and lodging you provided to the employee.

For more information on how to calculate these benefits, refer to the brochure *Taxable Benefits* (IN-253-V).

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4.25 Box W – Use of a motor vehicle for personal purposes

Enter the following amounts in boxes A and W:

- the value of the standby charge for an automobile made available to an employee or a person related to the employee;
- the value of the operating-costs benefit for an automobile made available to an employee or a person related to the employee;
- the value of the benefit corresponding to the personal use of an automobile, other than an automobile made available to an employee;
- the value of the benefit corresponding to the personal use of a motor vehicle, other than an automobile.

Do not enter in boxes A and W the benefit granted to a **shareholder** who is not an employee; enter the value of such a benefit in box O only.

For information on how to calculate these benefits, refer to the brochure *Taxable Benefits* (IN-253-V).

37, 38, 40.1 to 41.4, 111, 117, IMP. 37-6/R1, IMP. 37-7/R3, IMP. 41-1/R8, IMP. 41.1.1-1/R2

4.26 Box marked "Code (case O)"

Enter in the box marked "Code (case O)" the appropriate alphabetic code to indicate the type of income reported in box O. The codes are indicated in parentheses after each type of income in the section of the guide pertaining to box O.

If more than one code applies to the amount in box O, enter the letters "RZ" in the box marked "Code (case O)" and, in the blank boxes or in the empty space in the centre of the slip, enter the code and the amount corresponding to each type of income covered in the amount of box O.

Example

You paid a retiring allowance (code RJ) of $10,000 to an individual and a research grant (code RC) of $5,000. You must enter

- $15,000 in box O
- "RZ" in the box marked "Code (case O);" and
- "RZ-RJ" in a blank box, followed by the amount of $10,000, and "RZ-RC" in another blank box, followed by the amount of $5,000, as follows:

RZ-RJ	$10,000	RZ-RC	$5,000

or, in the empty space in the centre of the slip, write: "RJ $10,000" and "RC $5,000".

4.27 Additional information to enter in the centre of the RL-1 slip

We have added four blank boxes in the centre of the RL-1 slip to enter the additional information that you previously would have wrote in the form of notes in the same area. From now on, you are to use these new boxes to enter the additional information associated to one of the boxes in the upper portion of the RL-1 slip, as in the example below:

Example

A-1	$1,400.68

For 2011, you can choose to enter additional information in the new boxes or write notes in the empty space in the centre of the RL-1 slip.

The following table lists the entries for the blank boxes of the RL-1 slip. The additional information associated with the entries corresponds to the notes that had to be written in the centre of the RL-1 slip prior to 2011.

Entries	Additional information associated with the entries	Box to which the additional information refers
A-1	Employee benefit plan	A
A-2	Employee trust	A
A-3	Repayment of salary or wages	A
A-4	Chainsaw expenses	A
A-5	Brushcutter expenses	A
A-6	Remuneration received by a Québec sailor	A
A-7	Canadian Forces personnel deduction	A
A-8	Deduction for police officers	A
A-9	Deduction for foreign specialists	A
A-10	Deduction for foreign researchers	A
A-11	Deduction for foreign researchers on a post-doctoral internship	A
A-12	Deduction for foreign experts	A
A-13	Deduction for foreign professors	A
A-14	Exemption rate	A
B-1	CPP contribution	B
D-1	Retirement compensation arrangements	D
D-2	Contribution for service before 1990, included in box D – Contributor	D
D-3	Contribution for service before 1990, included in box D – Non-contributor	D
G-1	Taxable benefit paid in kind	G
K-1	Trips for medical services	K
L-2	Volunteer – compensation not included in boxes A and L[1]	L
L-3	Tax-exempt allowance for expenses incurred in the course of duties[1]	L
L-4	Benefit resulting from a debt contracted for the acquisition of investments[1]	L
L-5	Deduction for a home relocation loan[1]	L
L-6	Security option deduction[1]	L
L-7	Benefit related to a security option at the time of death[1]	L
L-8	Election respecting security options[1]	L
O-2	Deduction for patronage dividends	O
O-3	Redemption of preferred shares	O
O-4	Repayment of wage loss replacement benefits	O
R-1	Box R: Employment income	R
V-1	Tax-exempt benefit for board and lodging[1]	V
200	Name of the currency used	N/A
201	Allowance for childcare expenses	N/A
235	Premium paid to a private health services plan	N/A
RZ-(code case O)	Amount corresponding to one of the sources included in box O	Code (case O)

1. See the brochure *Taxable Benefits* (IN-253-V).

5 Special cases

5.1 Indemnity paid further to a precautionary cessation of work

You must include, in box A of an employee's RL-1 slip, the basic remuneration that you paid to the employee under the *Act respecting occupational health and safety* for the **first five days after the employee ceased to work**. This indemnity is not reimbursed by the CSST.

5.2 Indemnities further to industrial accidents – CSST

In this section, the term "net salary or wages" means the net salary or wages as defined in the *Act respecting industrial accidents and occupational diseases*.

Treatment of amounts paid by an employer that is not a self-insurer following an industrial accident

Before the CSST's decision	How to treat the amounts paid	RL slip concerned	Information in the centre of the RL slip
Day of the accident (100% of **net salary or wages**)	Employment income	RL-1 slip Box A	N/A
First 14 days following the day of the accident			
• 90% of net salary or wages	Income replacement indemnity	RL-5 slip CSST	N/A
• Excess amount[1]	Employment income	RL-1 slip Box A	N/A
Beginning on the 15th day following the day of the accident to the day of the CSST's decision			
• Advance of indemnities or loan (including interest accumulated)	No adjustment	N/A	N/A
• Salary or wages (including sick leave accumulated but not used)	Employment income	RL-1 slip Box A	N/A
• Wage loss replacement benefits[2]			
– paid by the employer	Employment income	RL-1 slip Box A	N/A
– paid by an insurer or a trustee	Wage loss replacement benefits[3]	RL-1 slip Box O (code RN)	N/A

After the CSST's decision	How to treat the amounts paid	RL slip concerned	Information in the centre of the RL slip
You paid a top-up amount.[4]	Employment income	RL-1 slip Box A	N/A
You received a reimbursement or repayment:			
• Advance of indemnities or loan	No adjustment	N/A	N/A
• Salary or wages, or wage loss replacement benefits[5]	Repayment of salary or wages, or wage loss replacement benefits	RL-1 slip	"A-3" or "Repayment of salary or wages," followed by the amount[6]
• Excess amount[5]	Repayment of salary or wages	RL-1 slip	"A-3" or "Repayment of salary or wages" followed by the amount[6]
You were not reimbursed or repaid.			
• Advance of indemnities or loan			
– not repaid in full by the employee	Taxable advantage equal to the amount not repaid	RL-1 slip Boxes A and L	N/A
– repayment by the employee using sick leave[7]	Employment income	RL-1 slip Box A	N/A
• Salary or wages, or wage loss replacement benefits	No adjustment	N/A	N/A
Amounts paid for the employee's care or rehabilitation after the employee's return to work (favourable decision)			
• 100% of **net salary or wages**			
– reimbursed by the CSST	Income replacement indemnity	RL-5 slip CSST	N/A
– not reimbursed by the CSST	Other indemnities paid by the employer further to an industrial accident	RL-1 Box O (code RT)	N/A
• Excess amount	Employment income	RL-1 slip Box A	N/A
Amount paid for an employee to undergo a medical test at your request (100% of net salary or wages)	Employment income	RL-1 slip Box A	N/A

1. If you pay the employee more than the income replacement indemnity provided for under the *Act respecting industrial accidents and occupational diseases*, this amount is referred to as an "excess amount."
2. If you are not an insurer and you pay amounts **directly** to the employee to compensate for the loss of all or part of his or her employment income, the amounts may be considered wage loss replacement benefits. For more information, see section 4.17.15.
3. Wage loss replacement benefits paid by an insurer under a wage loss replacement plan to which the employer contributed.
4. An amount that you pay an employee **in addition to** the indemnity he or she is paid by the CSST, after a favourable decision by the CSST, is referred to as a "top-up amount."
5. Any amounts you receive as a reimbursement from the CSST or as a repayment from an employee for salary or wages to the employee in 2011 must be subtracted from the amount in box A.
6. The amount must correspond only to amounts paid before 2011. The employee may claim a deduction for the repayment of salary or wages on line 207 (code 12) of his or her income tax return.
7. If you allowed the employee to use sick leave to repay an advance of indemnities or a loan, the remuneration that corresponds to the gross salary or wages the employee would have received for the sick leave at the time you allow the employee to use sick leave to repay you constitutes employment income.

78.1, 311(k.0.1), 336(d.3.1), 725(a.1), IMP. 32-2/R4

5.3 Amounts paid after the death of an employee

Enter in box A of a deceased employee's RL-1 slip all amounts to which the employee was entitled and which he or she **would have received** during the year (for example, the amount of vacation pay accumulated at the time of death or retroactive salary or wages paid under a collective agreement signed **before** the employee's death).

However, if, at the time of the employee's death, the payment of a given amount was **unforeseeable** (for example, a lump sum paid under a collective agreement signed **after** the employee's death), do not report the amount on the deceased employee's RL-1 slip or on the beneficiary's slip, as the amount is not taxable.

Do not include in box A the death benefit paid in recognition of services rendered by the employee (see section 4.17.12).

428, RRQ. 45-3

5.4 Indians

5.4.1 Salary or wages derived from employment duties performed partly or entirely on a reserve or premises

If an Indian performs employment duties partly or entirely on a reserve or premises, you must enter in box R of his or her RL-1 slip the employment income (or portion thereof) that gives entitlement to the deduction for employment income situated on a reserve or premises.

For **all** of the employment income earned by an Indian to give entitlement to the deduction, certain conditions must be met (see the table below). If these conditions are not met, only the **portion** of the income attributable to the employment duties performed on the reserve or premises gives entitlement to the deduction for employment income situated on a reserve or premises. This portion is to be entered in box R.

Description of employment	Conditions for all income from the employment to give entitlement to a deduction
The employment duties are part of the employer's non-commercial activities which are intended for the greater welfare of Indians who live on the reserve.	• The employer manages and administers the business on a reserve or premises. and • The employer is an Indian band that has a reserve, a band council that represents one or more Indian bands that have reserves, or an Indian organization that falls within the jurisdiction of one or more similar bands or band councils and that is exclusively devoted to the social, cultural, educational or economic development of Indians who, for the most part, live on reserves.
At least 90% of the employment duties are performed on a reserve or premises.	None
More than 50% (but less than 90%) of the employment duties are performed on a reserve or premises.	• The Indian lives on a reserve. or • The employer manages and administers the business on a reserve or premises.
More than 50% of the employment duties are performed outside a reserve or premises.	• The Indian lives on a reserve. and • The employer manages and administers the business on a reserve or premises.

Example

In 2011, an employer that manages and administers a business on a reserve pays an Indian employee a gross annual salary of $26,000. 40% of the employee's duties are performed on the reserve and 60% are performed outside the reserve. The employee does not live on a reserve.

In this case, the conditions necessary for all of the employment income to give entitlement to the deduction have not been met. Where more than 50% of the employment duties are performed outside a reserve or premises, the full amount of employment income can be deducted in the calculation of taxable income only if the Indian lives on a reserve. Thus, only the portion of the income attributable to the duties performed on the reserve (40% of $26,000, that is, $10,400) is considered income situated on a reserve or premises and gives entitlement to the deduction.

Consequently, the employer must enter $10,400 in box R; the other portion of the employment income ($15,600) must be entered in box A.

If the employee had lived on a reserve, the employer would have entered all of the employment income ($26,000) in box R because the conditions would have been met and the full amount of employment income would have given entitlement to the deduction.

5.4.2 Other income relating to employment duties performed partly or entirely on a reserve or premises

As a rule, certain amounts you enter in box O must **also** be entered in box R if they were paid to an Indian and are attributable to employment income giving entitlement to the deduction for employment income situated on a reserve or premises. Such amounts include

- a retiring allowance;
- benefits paid under a wage loss replacement plan to which the beneficiary's employer contributed.

Where, as in the example above, only a portion of the employment income gives entitlement to the deduction for employment income situated on a reserve or premises, an equivalent portion of the amounts referred to in the preceding paragraph also gives entitlement to the deduction in the calculation of the taxable income of the Indian. Enter in box R the portion of the amount that gives entitlement to a deduction and, in box O, the total amount paid to the employee.

5.5 Employees using a chainsaw or a brushcutter

If an employee must provide a chainsaw or a brushcutter for work, enter in box A (and, where applicable, in other boxes on the RL-1 slip, according to the instructions given in Chapter 4) the total remuneration paid to the employee, including the allowances related to the work.

If, during the year, you sold gas or oil to the employee, or paid other expenses related to the use, maintenance and repair of the chainsaw or brushcutter, enter "A-4" for chainsaw expenses or "A-5" for brushcutter expenses in a blank box, followed by the amount of these expenses or, in the empty space in the centre of the employee's slip, write "Box A: Chainsaw expenses" (or "Case A : frais de scie mécanique") or "Box A: Brushcutter expenses" (or "Case A : frais de débroussailleuse"), as applicable, followed by the amount.

64.3, 78, IMP. 78-2

5.6 Employees who work outside of Canada

If you are a specified employer, you must report the full amount of the employee's remuneration, including taxable benefits, in box A of the RL-1 slip. Amounts that must be reported in box A and other relevant boxes include

- out-of-Canada living allowances, which must be entered in boxes A and V;
- the value of board and lodging, which must be entered in boxes A and V; and
- the value of transportation, which must be entered in boxes A and L.

Enter "0" in box G if you did not have to remit QPP contributions for the employee. However, if you have to remit QPP contributions, refer to section 4.9.1.

You must also file an RL-17 slip for each employee who worked outside Canada by the deadline for filing RL-1 slips. For more information on how to complete the RL-17 slip, on the required calculations and on the conditions to be met, refer to the *Guide to Filing the RL-17 Slip* (RL-17.G-V).

For more information on the specified employer, see section 13.5 of the *Guide for Employers* (TP-1015.G-V).

42, 737.24 to 737.26, 737.25R1, 1086R1, 1159.1 ("wages"), IMP. 22-3/R1, IMP. 42-1/R2, IMP. 737.25-1, AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

5.7 Québec sailors engaged in international freight transportation

If you are an eligible shipowner and, in 2011, you employed a sailor who was resident in Québec, and for whom you obtained a certificate from the Ministère des Transports, the sailor may be entitled to a deduction in the calculation of taxable income.

You must file an RL-1 slip in the usual way. You must enter "A-6" in one of the blank boxes on the slip, followed by the amount of remuneration that gives entitlement to the deduction (that is, 75% of the gross remuneration you paid) or, in the empty space in the centre of the slip, write "Box A: Remuneration received by a Québec sailor" (or "Case A : rémunération reçue par un marin québécois"), followed by the amount.

You must also provide the employee with a copy of the certificate you received from the Ministère des Transports. The employee needs the certificate to claim the deduction to which he or she is entitled in the 2011 income tax return.

For more information, see section 13.8 of the *Guide for Employers* (TP-1015.G-V).

737.27, 737.28, 737.28.1, 1015.0.1, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

5.8 Canadian Forces personnel and police officers

Canadian Forces personnel or police officers who are assigned to a recognized special mission may claim a deduction, in the calculation of their taxable income, with regard to their employment income from the mission.

The **deduction is limited** to the maximum rate of pay earned during the mission by a non-commissioned member of the Canadian Forces.

For such an employee, enter "A-7" in a blank box for the deduction for Canadian Forces personnel" or "A-8" for the deduction for police officers, followed by the amount corresponding to one of these deductions or, in the empty space in the centre of the RL-1 slip, write "Box A: Deduction for Canadian Forces personnel" (or "Case A : déduction pour le personnel des Forces canadiennes") or "Box A: Deduction for police officers" (or "Case A : déduction pour le personnel des forces policières"), as applicable, followed by the amount.

5.9 Employees of an IFC (other than foreign specialists)

An IFC employee who is not entitled to the deduction for foreign specialists may be entitled to the deduction for employees of an IFC in the calculation of his or her taxable income. This deduction is equal to the lower of the following amounts:

- 30% of the result of the following calculation: the remuneration you paid to the employee in the year minus certain expenses the employee was required to assume under his or her employment contract; or
- $40,000.

To be eligible for the deduction, the employee must meet several conditions, and you must obtain a valid qualification certificate from the Ministère des Finances issued in the employee's regard before March 31, 2010. You must also obtain a qualification certificate for an employee who signed an employment contract with an IFC no later than March 30, 2010, and who began working for the IFC before July 1, 2010. An employee who ceased to be employed by the IFC after March 30, 2010 will no longer be eligible for the deduction for employees of an IFC.

You must provide the employee with a copy of the certificate issued by the Ministère des Finances so that the employee may claim the deduction to which he or she is entitled in the 2011 income tax return. You must also provide the employee with a letter containing the following information:

- the period during which the employee worked for the IFC;
- any other pertinent information concerning the deduction to which the employee is entitled.

Note

You must issue an RL-1 slip for the employee in the usual way.

737.16, 737.16.1, 737.18, 737.18.0.1, 1086R1, 1159.1 ("wages"), AIFC 19 to 21, 51, 63 to 73, 104, 108, AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

5.10 Foreign employees who are entitled to a five-year tax exemption

As a rule, an individual who is not resident in Canada and who comes to Québec to work in certain specialized sectors of activity (hereinafter called an "employee") is entitled to a full or partial tax exemption for a period of five years. The exemption covers the employee's salary or wages or the employee's income from all sources, as applicable, and consists in a **deduction in the calculation of taxable income**.

To be eligible for the **deduction**, the employee must meet several conditions. In particular, you must obtain a certificate or a qualification certificate for the employee from the Québec government. The certificate will be issued under certain conditions. For more information about the conditions and the name of the government body that issues the certificate, see section 13.4 of the *Guide for Employers* (TP-1015.G-V).

If you had such an employee in 2011, you must issue an RL-1 slip in the usual way. You must indicate on the RL-1 slip one of the following entries or notes, followed by the amount of the deduction, that is, the portion of the remuneration that you subtracted from the employee's gross remuneration in calculating the remuneration subject to source deductions of income tax.

- Enter "A-9" in a blank box or write "Box A: Deduction for foreign specialists" (or "Case A : déduction pour spécialiste étranger") in the empty space in the centre of the RL-1 slip, if the employee was a specialist who worked in a BDC, in an IFC or for a corporation that operated a stock exchange business or a securities clearing-house business.
- Enter "A-10" in a blank box or write "Box A: Deduction for foreign researchers" (or "Case A : déduction pour chercheur étranger") in the empty space in the centre of the RL-1 slip, if the employee was a researcher who worked for a business in Canada that carried out R&D (or had R&D carried out on its behalf) in Québec.
- Enter "A-11" in a blank box or write "Box A: Deduction for foreign researchers on a post-doctoral internship" (or "Case A : déduction pour chercheur étranger en stage postdoctoral") in the empty space in the centre of the RL-1 slip, if the employee was a researcher on a post-doctoral internship and worked for an eligible university entity or for a public research centre.
- Enter "A-12" in a blank box or write "Box A: Deduction for foreign experts" (or "Case A : déduction pour expert étranger") in the empty space in the centre of the RL-1 slip, if the employee was an expert who worked for a business in Canada that carried out R&D (or had R&D carried out in its behalf) in Québec.
- Enter "A-13" in a blank box or write "Box A: Deduction for foreign professors" (or "Case A : déduction pour professeur étranger") in the empty space in the centre of the RL-1 slip, if the employee was a professor who worked at a Québec university.

In addition, remember to enter "A-14" in a blank box, followed by the exemption rate applicable to the deduction (that is the deduction divided by the gross remuneration paid to your employee in 2011) or, in the empty space in the centre of the RL-1 slip, write "Box A: Exemption rate" (or "Case A : taux d'exemption"), followed by the exemption rate.

You must provide the employee with a copy of the certificate or qualification certificate issued in his or her regard by the Québec government.

If the employee is entitled to an exemption on income from all sources, you must also provide the employee with a letter containing the following information:

- the period in the year during which he or she was your employee;
- the period in the year included in his or her exemption period and the gross remuneration paid during the period; and
- any other pertinent information concerning the deduction to which the employee is entitled.

The employee needs these documents in order to claim the deduction to which he or she is entitled in the 2011 income tax return.

Note

Certain foreign employees are entitled to an exemption on income from all sources. They are:

- foreign specialists working for a corporation (or partnership) that operates an IFC;
- foreign specialists working for a corporation that operates a stock exchange business or securities clearing-house business.

737.16, 737.18, 1015.0.1, 1086R1, 1159.1 ("wages"), AIFC 19, 63, 65 to 70, 104, 108, AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), AWSDR 4 and Schedule

6 Filing the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V)

The *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) is a statement used to **compare** income tax withholdings, QPP contributions, QPIP premiums, the contribution to the health services fund and compensation tax (in the case of a financial institution that is not a corporation) **with** the amount of duties that you reported for the year.

Form RLZ-1.S-V is also used to calculate your contribution to the financing of the Commission des normes du travail (CNT), your contribution to the Workforce Skills Development and Recognition Fund (WSDRF) and your total eligible training expenditures (where applicable).

Information concerning the amounts that you remit to the CSST cannot be added to the remittance slip of form RLZ-1.S-V. Accordingly, no CSST payments are to be included with the slip.

To report and remit amounts to the CSST, you must instead use the remittance slip attached to the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V) that we have sent you.

You must file form RLZ-1.S-V for 2011 if, during the year,

- you withheld Québec income tax;
- you withheld QPP contributions;
- you withheld QPIP premiums;
- you were required to pay employer QPP contributions, QPIP premiums, or the contribution to the health services fund; or
- you were required to pay compensation tax.

Note

Even if you had no remittances to make because you had no employees and did not file RL-1 slips in 2011, your account may have remained open for the year. If you expect your situation to be the same in 2012, **you must inform us**.

6.1 Filing and transmission methods

If you use Clic Revenu online services, you can send the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) electronically. If you are not registered for these services, you must send us the paper form.

If you file your RL slips online or on electronic media, you must complete form RLZ-1.S-V and send it by mail. You may also file it online by following the procedure described in section 6.1.1.

For 2011, you must file, by February 29, 2012, the RL-1 slips and the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V), the RL-2 slips and the RL-2 Summary or the RL-25 slips and the RL-25 Summary, as applicable.

If you file these documents late, you will be liable to a penalty of $25 per day, to a maximum of $2,500. You may also be subject to a fine.

Important

If you do not prepare and file your own RL-1, RL-2 and RL-25 slips, make sure the person filing the slips for you also files form RLZ-1.S-V and, if applicable, the RL-2 summary and the RL-25 summary; otherwise, you must file them yourself. You remain responsible for seeing that the proper documents are filed, even if you delegate another person to file them.

A copy of form RLZ-1.S-V is provided at the end of this guide. You may use this copy to transcribe the data you entered on the original RLZ-1.S-V form, before sending the original. You may also complete and print out a copy of the dynamic version of the form on our website.

1086R1, 1086R65, TAA 59, 59.0.2, 59.1, 59.2, 59.3 to 59.5, 59.6, 60 to 61.0.0.2, 61.1 to 64

6.1.1 Filing form RLZ-1.S-V online

To file form RLZ-1.S-V online, you must be registered for Clic Revenu online services.

We use state-of-the-art technology and equipment to safeguard our website and to protect the confidential nature of tax and financial data transmitted online.

Clic Revenu online services allow you to

- enter RLZ-1.S-V data onscreen;
- verify amounts paid or payable;
- be guided through the process of completing form RLZ-1.S-V;
- have RL-1 totals automatically calculated and carried to form RLZ-1.S-V, which prevents errors that may result from transcribing RL-1 slip data incorrectly;
- print form RLZ-1.S-V;
- keep data until they are transmitted;
- transmit data online;
- receive confirmation of your transmission;
- make an online payment if form RLZ-1.S-V indicates that you have a balance due;
- continue to consult the data transmitted for a certain period of time.

Please note that you cannot use these services if

- you ceased to carry on your business during the year;
- you permanently ceased to make remittances because you no longer have employees;
- you wish to amend or cancel an RLZ-1.S-V form already submitted.

For more information on our online services, visit our website.

6.1.2 Employers that have more than one account number

If you have more than one employer account number, you must file form RLZ-1.S-V (and the RL-1 slips) under the name and identification number shown on the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency).

However, all data pertaining to the business's minimum participation in the development of workforce skills must be included on a single RLZ-1.S-V form.

Example

Company A has two establishments. The total payroll for the first establishment is $600,000; the total payroll for the second establishment is $700,000. The grand total for Company A is therefore $1,300,000. Since its total payroll is over $1,000,000, the company is subject to the *Act to promote workforce skills development and recognition*. Company A must therefore provide, on a single RLZ-1.S-V form, all information concerning its minimum participation in the development of workforce skills for both of its establishments.

AWSDR 3

6.2 Filing deadline

As a rule, form RLZ-1.S-V must be filed by February 29, 2012. However, the filing deadline varies in the special cases described below.

6.2.1 Employers that ceased to carry on their business in 2011

If you ceased to carry on your business, you must file form RLZ-1.ST-V (or form RLZ-1.S-V, as applicable) by the 30th day following the date on which the activities of the business ceased. Indicate the amount of your source deductions, compensation tax (in the case of a financial institution that is not a corporation) and employer contributions on the appropriate lines.

When determining your total payroll for the purposes of calculating your contribution to the health services fund, take into account only the salaries and wages paid from January 1, 2011, to the date your business ceased to operate. Do not take into account the salaries and wages paid by employers with which you were associated on that date.

However, **if you were carrying on another business on December 31, 2011, you must recalculate the total payroll** to include the total salaries and wages paid in 2011 by you and by any employers associated with you on December 31, 2011. If the **contribution rate** you calculate **differs** from the one entered on the initial summary you filed (form RLZ-1.ST-V or RLZ-1.S-V, as applicable), you must recalculate the contribution to the health services fund and file a second summary (form RLZ-1.S-V) by February 29, 2012. **On the second summary**, complete only lines 28 to 37 and line 70; on the remittance slip, complete lines 90, 92 and 95.

To facilitate the processing of the second summary, please write "Modifié" at the top of page 1.

6.2.2 Employers that permanently ceased to make remittances in 2011 but continue to carry on their business

If you have permanently ceased to make remittances in 2011 but continue to carry on your business, you must file an initial summary (form RLZ-1.ST-V or RLZ-1.S-V, as applicable) by the 20th day of the month following the month in which you made your last remittance. Indicate the amount of your source deductions, compensation tax (in the case of a financial institution that is not a corporation) and employer contributions on the appropriate lines.

For the purposes of the contribution to the health services fund, **you must file a second summary** (form RLZ-1.S-V) by February 29, 2012, **only if the actual contribution rate differs from the rate you used** to calculate your contribution on the initial summary. **On the second summary**, complete only lines 28 to 37 and line 70; on the remittance slip, complete lines 90, 92 and 95.

To facilitate the processing of the second summary, please write "Modifié" at the top of page 1.

6.2.3 The person required to file form RLZ-1.S-V is deceased

If the person required to file form RLZ-1.S-V is deceased, the deceased's legal representatives must file the form by the 90th day following the date of death.

1086R65, 1086R67, 1086R68, 1086R71, 1159.3, AWSDR 14, 15, ALS 39.0.4, ARAMQ 33, 34.0.0.0.1, ARAMQ (r. 1) 3, AQPP (r. 2) 11

6.3 Part 1 of form RLZ-1.S-V

In the appropriate box near the top of form RLZ-1.S-V, enter the number of RL-1, RL-2 and RL-25 slips you are filing, and indicate whether they are being filed as paper slips (in which case they must be filed with form RLZ-1.S-V) or filed electronically (online or on electronic media). If your RL-slip data are in XML format and are being submitted electronically (online or on electronic media), enter, where applicable, the transmitter number in the box provided.

Statement of duties (by month)

In the box in Part 1, indicate the duties for 2011 that you **reported** to us and that are not shown on form RLZ-1.S-V (such as duties for the month of December), even if they have not yet been paid.

If the pre-printed entries shown in Part 1 do not reflect the duties actually remitted or assessed, please advise us of the corrections to be made and send supporting documents. The total of the amounts entered on lines 26 and 38 of form RLZ-1.S-V **must correspond** to the total of the amounts entered in the box in Part 1 (including the amounts you added).

The CSST amounts that you paid to Revenu Québec in 2011 do not appear in Part 1 of form RLZ-1.S-V. In addition, information concerning the amounts that you remit to the CSST **must not** be added to the remittance slip of form RLZ-1.S-V. Accordingly, no CSST payments are to be included with the slip.

The notice of assessment that the CSST will send you in 2012 will include a new part, *Annexe - Versements périodiques*, which will indicate the periodic payments that you reported in 2011. For more information, contact the CSST at 1 866 302-CSST (2778) or visit the section for employers (in French only) on the CSST website at www.csst.qc.ca.

To remit amounts to the CSST you must instead use the *Remittance of Source Deductions and Employer Contributions* form that we sent you.

6.4 Compensation tax (line 21)

A financial institution that is an individual, a partnership, a trust, a succession, an organization or an association, and not an insurance corporation within the meaning of section 1159.1 of the *Taxation Act*, must pay compensation tax for 2011. To calculate the amount, multiply the wages paid in 2011 by 1.5% and enter the total on line 21 of form RLZ-1.S-V.

Wages paid

The wages paid correspond to the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;

plus

- the salaries or wages that you paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount is shown in box R-1 or in the empty space in the centre of the RL-1 slip, after the note "Box R: Employment income" (or "Case R : revenu d'emploi");

minus

- the amounts you paid under an employee benefit plan, if you are the custodian of such a plan. The amount is shown in box A-1 or in the empty space in the centre of the RL-1 slip after the note "Bob A: Employee benefit plan" (or "Case A : régime de prestations aux employés");
- the amounts you allocated under an employee trust, if you are the trustee of such a trust. The amount is shown in box A-2 or in the empty space in the centre of the RL-1 slip after the note "Box A: Employee trust" (or "Case A : fiducie pour employés");
- the salaries or wages that were paid to employees posted to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans, under which the employees concerned are subject only to the legislation of the foreign country to which reciprocity applies.

1159.1, 1159.1.1, 1159.2, 1159.3

6.5 QPP contributions, QPIP premiums, income tax and compensation tax (line 27)

If you have a balance due for 2011 on line 27 because the remittances you made were lower than they should have been, the balance is subject to interest charges from the due date of each payment.

However, if you have a balance due because you were obliged to rely on estimates in calculating your periodic remittances (for example, you used estimates in calculating the value of the taxable benefit related to the standby charge for an automobile made available to an employee), you must pay the balance when you make your last remittance of source deductions and employer contributions for the month of December 2011. If you wait until you file the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V), interest will be added to the amount payable and a penalty may be imposed.

On line 26 of form RLZ-1.S-V, you must take into account the remittance you made for December 2011 using form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V (according to your remittance frequency).

You are liable to a penalty if you do not remit, by the prescribed deadline, your total source deductions, employer QPP contributions, QPIP premiums and compensation tax using one of the above-mentioned forms. The penalty rate is based on the number of days of non-compliance. From the 1st to the 7th day, the rate is 7% of the amount owing; from the 8th to the 14th day, it is 11% of the amount owing; and, as of the 15th day, it is 15% of the amount owing.

A financial institution that is a corporation must, as a rule, remit compensation tax when it makes remittances of income tax and tax on capital (not when it remits source deductions).

The amount on line 27 of form RLZ-1.S-V must be carried to line 91 of the remittance slip.

TAA 28, 59, 59.2, TAA (r. 1) 28R1, 28R2, 28R3

6.6 Contribution to the health services fund (lines 28 to 39)

To calculate your contribution to the health services fund for 2011, multiply the wages subject to the contribution (line 34) by the rate (line 36) determined on the basis of your total payroll.

6.6.1 Total payroll (line 28)

Your total payroll is used **only** for the purposes of determining your rate of contribution to the health services fund. It corresponds to the total salaries or wages paid in 2011 by you and by any employers associated with you on December 31, 2011, even if the associated employers carry out their activities outside Québec. In other words, your total payroll is equal to the sum of the following amounts:

- the amount entered on line 30 of your RLZ-1.S-V form (or the amount that would have been entered on line 30 had you carried out all of your activities in Québec);
- the total of the amounts that the employers associated with you on December 31, 2011, entered on line 30 (or would have entered on line 30 had they carried out all of their activities in Québec);
- the total salaries and wages paid to employees working in an IFC, or to employees posted to another country, where the salaries or wages were subtracted in the calculation of the amounts referred to in the two previous points.

Subject to certain adaptations, the rules set forth in the *Taxation Act* respecting associated corporations must be applied to determine whether two or more employers are considered associated on December 31, 2011.

The exempt wages (line 32) must be included in your total payroll.

The total payroll must be entered on line 28 of Part 2 of form RLZ-1.S-V and on line 90 of the remittance slip.

ARAMQ 33 ("total payroll"), 33.0.2 to 33.0.4

6.6.2 Wages subject to the contribution (line 30)

Enter on line 30 the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;

plus

- the salaries or wages paid to employees for whom **you are not required to file an RL-1 slip**, that is,
  - the salaries or wages paid in 2011 to employees posted to a country that has a social security agreement with Québec, provided **you did not pay the salaries and wages** (see section 3.2.3.2);
- the salaries or wages that you paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount is shown in box R-1 or in the empty space in the centre of the RL-1 slip, after the note "Box R: Employment income" (or "Case R : revenu d'emploi"). If you are an Indian employer, see section 13.7 of the *Guide for Employers* (TP-1015.G-V);

minus

- the amounts that you paid under an employee benefit plan, if you are the custodian of such a plan. The amount is shown in box A-1 or in the empty space in the centre of the RL-1 slip after the note "Box A: Employee benefit plan" (or "Case A : régime de prestations aux employés");
- the amounts that you allocated under an employee trust, if you are the trustee of such a trust. The amount is shown in box A-2 or in the empty space in the centre of the RL-1 slip after the note "Box A: Employee trust" (or "Case A : fiducie pour employés");
- the salaries or wages not subject to the contribution to the health services fund, if you operated an IFC (see "Salaries or wages paid to employees of an IFC" below);
- the salaries or wages paid to employees posted to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans, under which the employees concerned are subject only to the legislation of the foreign country to which reciprocity applies.

ARAMQ 33, 33.2, 34, 34.0.0.1 to 34.0.0.3, 34.0.2, RAMQ. 34-2/R2

Salaries or wages paid to employees of an IFC

If your business is a corporation or partnership that operates an IFC, the following salaries or wages are not subject to the employer contribution to the health services fund:

- 75% of the salaries or wages paid to employees who hold a certificate issued by the Ministère des Finances;

plus

- 75% of the portion of the salaries or wages paid to other employees that relates to duties concerning the operations of the IFC.

However, since March 31, 2010, a corporation that operates an IFC and that holds a certificate from the Ministère des Finances issued before March 31, 2010, can irrevocably elect to claim the tax credit for IFCs. If it makes this election, the salaries and wages paid by the IFC as of the date indicated on the new qualification certificate are subject to the contribution to the health services fund. If the corporation does not make this election, it may continue to be covered by the existing IFC regime until December 31, 2012, whereas the partnership operating an IFC may continue to be covered until December 31, 2013.

AIFC 64, ARAMQ 33 ("wages")

6.6.3 Exempt wages (line 32)

If you are an employer and you were entitled to an exemption from the contribution to the health services fund in 2011, enter on line 32 the total wages you paid in 2011 that are exempt from the contribution.

Note

Remember to include exempt wages in the total payroll used to calculate your rate of contribution to the health services fund.

If you enter exempt wages on line 32, enter in box 31 the number below that corresponds to your situation in 2011.

05 Corporation or partnership operating a business in the Montréal International Trade Zone at Mirabel (MITZM)

06 Corporation or partnership operating a business carrying out a major investment project in Québec

Then enter the following amounts on line 32:

- the portion of the amount indicated on line 30 of form RLZ-1.S-V that is included in the exemption period and that relates to eligible activities, if the business carried out a major investment project in Québec;
- the portion of the amount indicated on line 30 of form RLZ-1.S-V that relates to wages paid to employees who performed at least 75% of their duties in the MITZM, if the corporation or partnership operated a business there.

737.18.14, 771.1, 771.12, ARAMQ 33 ("exempt employer," "eligibility period," "exemption period," "qualified corporation"), 34, 34.0.0.0.3, 34.1.0.1

6.6.4 Contribution rate (line 36)

The rate of contribution to the health services fund to be entered on line 36 will vary according to your total payroll (line 28):

- Where the total payroll is $1 million or less, the rate is 2.7%.
- Where the total payroll is more than $1 million but less than $5 million, the rate is calculated using the formula W = 2.31 + (0.39 x S), where W equals the contribution rate (%) and S equals the result obtained by dividing your total payroll by $1 million. The contribution rate must be rounded off to the second decimal place (where the digit in the third decimal place is 5 or more, the digit in the second decimal place must be rounded off to the next highest number).
- Where the total payroll is $5 million or more, the rate is 4.26%.

The rate of contribution to the health services fund is based on the total wages paid in 2011 by you and by any employers associated with you on December 31, 2011, even if the associated employers carry out their activities outside Québec (see section 6.6.1).

Example

Total payroll worldwide (M) = $2,140,000

Calculation of the contribution rate = 2.31 + (0.39 x S)
2.31 + (0.39 x [M ÷ $1,000,000])
2.31 + (0.39 x [2,140,000 ÷ $1,000,000])
2.31 + (0.39 x 2.14)
2.31 + 0.835
3.145

The contribution rate is 3.15%.

ARAMQ 34

Contribution rate for public-sector employers

The rate of contribution to the health services fund for the following public-sector employers is 4.26%, regardless of total payroll:

- the government of Canada or of a province;
- a Canadian municipality;
- a mandatary body of the State, of the Government of Canada, of a province, or of a Canadian municipality;
- a Canadian public body (for example, a school board) that carries out government duties and that is exempt from income tax at a given time in the calendar year;
- a corporation, commission or association that is exempt from income tax at a given time in the calendar year pursuant to section 985 of the *Taxation Act* (in particular, a corporation at least 90% owned by the State).

ARAMQ 33 ("specified employer"), 34

6.6.5 Contribution to the health services fund (line 39)

If you have an amount payable on line 39 of form RLZ-1.S-V, the deadline for paying the amount varies according to your situation.

The portion of the balance due that results from the difference between the estimated contribution rate used to make your periodic remittances (this rate is determined on the basis of the rules found in Chapter 8 of the 2011-01 version of the *Guide for Employers* [TP-1015.G-V]) **and the actual contribution rate** must be received at one of our offices or at a financial institution **no later than the filing deadline for form RLZ-1.S-V** (see section 6.2).

The **remaining portion of the balance due** is subject to interest charges from the due date of each remittance.

Note

If the contribution rate you used to calculate your periodic remittances (the "rate used") is lower than your estimated contribution rate, and also turns out to be lower than your actual contribution rate, the following rules apply:

- If your actual contribution rate is lower than your estimated contribution rate, the portion of the balance resulting from the difference between the actual contribution rate and the rate used is subject to interest charges from the due date of each remittance.
- If your actual contribution rate is higher than your estimated contribution rate, only the portion of the balance resulting from the difference between the actual rate and the estimated rate may be paid as late as the filing deadline for form RLZ-1.S-V. The remaining portion of the balance due is subject to interest charges from the due date of each remittance.

You are liable to a penalty if you do not remit the total amount on line 39 by the prescribed deadline. The penalty rate is based on the number of days of non-compliance. From the 1st to the 7th day, the rate is 7% of the amount owing; from the 8th to the 14th day, it is 11% of the amount owing; and, as of the 15th day, it is 15% of the amount owing.

TAA 28, 59, 59.2, ARAMQ 34, 34.0.0.0.1, 34.0.0.0.2, 34.0.0.0.3

6.7 Contribution to the financing of the Commission des normes du travail (CNT) (lines 40 and 41)

To calculate your contribution to the financing of the CNT for 2011, use the 2011 version of form LE-39.0.2-V, *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail*, which is available on our website. You are not required to submit the form with form RLZ-1.S-V. However, you must keep it in case we ask for it.

6.7.1 Remuneration subject to the contribution (line 40)

Enter on line 40 of form RLZ-1.S-V the amount that you calculated on line 21 of the 2011 version of form LE-39.0.2-V, *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail,* and on line 41 the amount calculated on line 22 of the form.

Enter on line 10 of form LE-39.0.2-V the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;

plus

- the salaries or wages that you paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount is shown in box R-1, or in the empty space in the centre of the RL-1 slip, after the note "Box R: Employment income" (or "Case R : revenu d'emploi");
- an indemnity in lieu of notice (see the definition in section 4.17.8). This amount is indicated in box O of the RL-1 slip;
- other indemnities you paid to employees as a result of the termination of a contract of employment. This amount is indicated in box O of the RL-1 slip;

minus

- directors' fees.

ALS 1, 3, 39.0.1 ("remuneration," "remuneration subject to contribution")

6.7.2 Payment deadline

Your payment for the financing of the CNT for 2011 **must be received** at one of our offices or at a financial institution no later than the filing deadline for form RLZ-1.S-V (see section 6.2).

Please make your cheque or money order payable to the Minister of Revenue of Québec and enclose the remittance slip of form RLZ-1.S-V.

TAA 27.1, ALS 39.0.2 to 39.0.6, ALS (r. 5) 1, 2

6.8 Contribution to the WSDRF (lines 50 to 53)

6.8.1 Payroll (line 50)

Enter on line 50 the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;

plus

- the salaries or wages that you paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount is shown in box R-1, or in the empty space in the centre of the RL-1 slip, after the note "Box R: Employment income" (or "Case R : revenu d'emploi");

minus

- the amounts you paid under an employee benefit plan, if you are the custodian of such a plan. The amount is shown in box A-1 or in the empty space in the centre of the RL-1 slip after the note "Box A: Employee benefit plan" (or "Case A : régime de prestations aux employés");
- the amounts you allocated under an employee trust, if you are the trustee of such a trust. The amount is shown in box A-2 or in the empty space in the centre of the RL-1 slip after the note "Box A: Employee trust" (or "Case A : fiducie pour employés").

AWSDR 4 and Schedule

6.8.2 Eligible training expenditures (line 52)

Enter on line 52 your eligible training expenditures for the year (line 78 of the work chart in Part 3 of form RLZ-1.S-V) or the amount entered on line 51, whichever is lower. Then subtract the amount on line 52 from the amount on line 51. Enter the result on line 53 and then carry it to line 94 of the remittance slip.

Even if you have no contribution payable for 2011, you must file form RLZ-1.S-V by the prescribed deadline (see section 6.2). In this case, enter "0" on line 53.

Expenditures to be taken into account

The training expenditures that may be taken into account in calculating the amount of your participation are defined by regulation. Such expenditures may be incurred by you for your personnel, including apprentices, or for trainees or teachers undergoing training in the workplace. The expenditures may also take the form of support with respect to the training of your personnel or the implementation of a training plan, through the supply of personnel or equipment or the granting of training leaves.

Payments you made to a training mutual recognized by the Minister of Employment and Social Solidarity or expenditures incurred with such a mutual are also eligible as expenditures incurred for your personnel.

AWSDR 5, 6, 8, AWSDR (r. 3) 1, (r. 7) 1

Note

If you are an employer subject to the *Act to promote workforce skills development and recognition*, you must inform the Commission des partenaires du marché du travail (CMPT) each year of the means you used to carry out your eligible training activities. To do this, you must complete the form Déclaration des activités de formation, and send it to the Commission. For more information or to obtain this form, consult the website of the Commission des partenaires du marché du travail at www.cpmt.gouv.qc.ca.

Carry-over of expenditures

If, in 2011, you are required to participate in the development of workforce skills, but you were not required to do so in 2010, you may carry forward to 2011 the training expenditures made in 2010 that would have been considered eligible expenditures for that year had you been required to participate. These expenditures become eligible training expenditures for 2011.

Example	2009	2010	2011
Total payroll	$600,000	$900,000	$1,570,000
Eligible expenditures			
• current year	$500	$3,000	$11,000
• carried from previous year +	—	—*	$3,000
Total =	$500	$3,000	$14,000
1% of the total payroll	N/A	N/A	$15,700
minus: eligible expenditures –	N/A	N/A	$14,000
Contribution to the WSDRF =	—	—	$1,700

* Expenditures from the previous year cannot be carried to a year in which you are not subject to the contribution to the WSDRF.

If your total eligible training expenditures for 2011 exceed 1% of your total payroll for the year, you may carry the excess amount to 2012, or claim the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors (see form CO-1029.8.36.FM). The excess amount that you may carry forward to 2012 is equal to the difference between the eligible training expenditures that may be carried forward from previous years and the eligible training expenditures used to claim one of the aforementioned tax credits. In most cases, when you file your summary, you will not know the amount of expenditures you will use to claim the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors. Therefore, you will have to amend the work chart for eligible training expenditures that may be carried forward (Part 3 of form RLZ-1.S-V) once you have completed form CO-1029.8.36.FM and you know the amount. See the following example:

Work chart – Eligible training expenditures that may be carried forward

Line of form RLZ-1.S-V			2010	2011
75	Balance of eligible training expenditures carried forward from previous years		$35,000	$30,000
76	Eligible training expenditures for the current year	+	$25,000	$30,000
77	Total eligible training expenditures (carried forward from previous years and current) that may be used to reduce or cancel the contribution on line 51	=	$60,000	$60,000
78	Amount used to cancel the amount on line 51 of form RLZ-1.S-V. Carry this amount to line 52 of form RLZ-1.S-V.	–	$10,000 [1]	$20,000 [1]
79	Eligible training expenditures that may be carried forward to subsequent years	=	$50,000	$40,000
	Eligible training expenditures used to claim the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors	–	$20,000 [2]	$10,000 [3]
79 revised	(To take into account the eligible training expenditures used to claim the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors) **Revised** balance of eligible training expenditures that may be carried forward to subsequent years. Carry the amount to line 75 of next year's RLZ-1.S-V or, as applicable, RLZ-1.ST-V form.	=	$30,000 [4]	$30,000 [4]

1. Total payroll is $1 million in 2010 and $2 million in 2011.
2. If the taxation year ends on a date other than December 31, 2010 (on June 30, 2011, for example), the training expenditures to be entered are those that had been used to claim the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors in the *Déclaration de revenus des sociétés* (form CO-17) filed for the taxation year ending June 30, 2011.
3. If the taxation year ends on a date other than December 31, 2011 (on June 30, 2012, for example), the training expenditures to be entered are those that were used to claim the tax credit for francization, or the tax credit for training in the manufacturing, forestry and mining sectors in the *Déclaration de revenus des sociétés* (form CO-17) filed for the taxation year ending June 30, 2012. We wish to remind you that the tax credit for francization and the tax credit for training in the manufacturing, forestry and mining sectors are temporary. Consequently, the expenditures that can be claimed for the application of these tax credits are those incurred before January 1, 2012.
4. You are not required to file an amended summary to indicate the revised balance of eligible training expenditures. However, you must keep the data on which your calculations are based in case we ask for them. In calculating the amount on line 75 of next year's RLZ-1.S-V or RLZ-1.ST-V form, you must take into account the eligible training expenditures used to claim the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors. If you do not know the amount of the eligible training expenses used to apply for the credit, you may have to amend form RLZ-1.S-V or RLZ-1.ST-V.

AWSDR 11

Supporting documents

For audit purposes, you must keep supporting documents related to eligible training expenditures for six years after the last taxation year to which they apply.

AWSDR (r.3) 4

6.8.3 Three-year exemption period

If you hold a training initiative quality certificate issued by the Commission des partenaires du marché du travail, which is valid for three years, leave lines 50 through 53 blank.

AWSDR (r. 5)

6.8.4 Payment deadline

The payment for your contribution to the WSDRF in 2011 must be received at one of our offices or at a financial institution no later than the filing deadline for form RLZ-1.S-V (see section 6.2).

Please make your cheque or money order payable to the Minister of Revenue of Québec and enclose the remittance slip of form RLZ-1.S-V.

AWSDR 15, 19, TAA 27.1

6.9 Balance (line 70)

If the balance on line 70 of form RLZ-1.S-V is negative, carry it to line 71. If the balance is positive, carry it to line 72 and enter the amounts that make up the balance (lines 27, 39, 41 and 53) on the appropriate lines (lines 91, 92, 93 and 94) of the remittance slip.

Return form RLZ-1.S-V, copy 1 of the RL-1, RL-2 and RL-25 slips for 2011, the remittance slip and your payment, by the filing deadline, to one of the following addresses:

- For Montréal, Laval, Laurentides, Lanaudière and Montérégie:
  Revenu Québec
  C. P. 6700, succursale Place-Desjardins
  Montréal (Québec) H5B 1J4
- For Québec City and the other regions:
  Revenu Québec
  3800, rue de Marly
  C. P. 25666, succursale Terminus
  Québec (Québec) G1A 1B6

You are not required to pay a balance due of less than $2.

ATM payment

If you use an automatic teller machine (ATM) to make your payment, place your duly completed remittance slip (form RLZ-1.S-V) in the envelope provided by your financial institution.

The effective date of payment is the day on which the financial transaction is made at the ATM.

Online payment

You may remit your source deductions, employer contributions and, where applicable, compensation tax to us online, provided you are registered for the online payment services offered by your financial institution. Contact your institution for more information.

If you are registered for Clic Revenu online services and you report source deductions, employer contributions and compensation tax online, you may use

- online payment through your financial institution;
- preauthorized debit.

TAA 12.0.1, 27.1

Revenu Québec

Summary of Source Deductions and Employer Contributions

RL-1 SUMMARY

Year **2011**

Do not use this area.
Date

Number of RL-1, RL-2 and RL-25 slips filed:	on paper	online	on electronic media	Transmitter number, if applicable
				NP

1 Statement of duties (by month)

Month	Amount paid or payable

Note that the duties reported and paid do not include CSST payments made to Revenu Québec.

2 Summary of deductions and contributions payable

QPP contributions

Employee contributions (RL-1 slips, box B)		1		
Employer contribution	+	2	▶	3

QPIP premiums

Employee premiums (RL-1 slips, box H)		7		
Employer premium	+	8	+ ▶	9

Québec income tax

RL-1 slips (box E) and RL-25 slips (box I)		10		
RL-2 slips (box J)	+	11	+ ▶	12

Compensation tax (for financial institutions **other than corporations**)

Wages paid	20	x	**1.5%**	+ ▶	21
Add lines 3, 9, 12 and 21. **Subtotal**				=	25
QPP contributions, QPIP premiums, income tax and compensation tax remitted during the year using the applicable TPZ-1015-V remittance slips. **The total of lines 26 and 38 must correspond to the total obtained in Part 1 above.**				–	26
Subtract line 26 from line 25. If the result is negative, enter it in parentheses. Carry the result to box 91 of the remittance slip on page 3. **QPP contributions, QPIP premiums, income tax and compensation tax**				=	27

10KK ZZ 49487575

Form prescribed by the President and Chief Executive Officer

Contribution to the health services fund

Total payroll for the purpose of determining the contribution rate[1] to be entered in box 36. Carry this amount to box 90 of the remittance slip on page 3. 28

Wages subject to the contribution 30

Exempt wages. See the *Guide to Filing the RL-1 Slip* (RL-1.G-V). 31 – 32

Subtract line 32 from line 30. = 34 x 36 % ▶ 37

Contributions to the health services fund remitted during the year using the applicable TPZ-1015-V remittance slips.
The total of lines 26 and 38 must correspond to the total obtained in Part 1 above. – 38

Subtract line 38 from line 37.
If the result is negative, enter it in parentheses.
Carry the result to box 92 of the remittance slip on page 3. **Contribution to the health services fund** = 39

Contribution to the financing of the Commission des normes du travail (CNT)[2]

Carry the amount on line 41 to box 93 of the remittance slip on page 3.

Remuneration subject to the contribution
(calculated on the 2011 version of form LE-39.0.2-V) 40 x **0.08%** ▶ 41

Contribution to the Workforce Skills Development and Recognition Fund (WSDRF)[3]

Payroll, if over
$1,000,000 50 x **1%** ▶ 51

Eligible training expenditures. Complete the work chart below. – 52

Subtract line 52 from line 51. If the result is negative, enter 0.
Carry the result to box 94 of the remittance slip on page 3. **WSDRF** = ▶ 53

Add or subtract, as applicable, the amounts on lines 27, 39, 41 and 53.
If the result is negative, enter the refund on line 71. **If the result is positive**, enter the balance due on line 72. Any unpaid balance may result in interest charges and a penalty. **Balance** = 70

Refund 71 **Balance due** 72

3 Certification

I certify that the information provided on this form and on the RL-1, RL-2 and RL-25 slips is accurate and complete.

Name and position of the signee

Signature | Date | Area code | Telephone | Extension

Work chart – Eligible training expenditures that may be carried forward[4]

Balance of eligible training expenditures carried forward from previous years 75

Eligible training expenditures for the current year + 76

Add lines 75 and 76. = 77

Amount used to reduce or cancel the contribution on line 51. Carry this amount to line 52. – 78

Subtract line 78 from line 77. **Balance of eligible training expenditures that may be carried forward to subsequent years** = 79

10KL ZZ 49487576

The information you provide may be compared with information obtained from other sources and may be transmitted to other government departments or agencies.

Summary of Source Deductions and Employer Contributions

Year
2011

Information

On or before February 29, 2012, we must receive this form (duly completed) and copy 1 of the RL-1, RL-2 and RL-25 slips for 2011. If you are submitting these RL slips electronically (online or on a CD-ROM or DVD), file this form (on paper or using Clic Revenu – Businesses) without the RL slips. For more information, refer to section 6.1 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

Effective January 1, 2011, any person filing more than 50 RL slips (information returns) of the same type for a calendar year must file the RL-slip data online **in XML format**. For more information on electronic filing methods, visit our website at www.revenuquebec.ca.

If you ceased to carry on your business in 2011, you must instead file this form and the RL slips within 30 days after the date on which the activities of the business ceased. If you permanently stop making remittances but continue to carry on your business, you must file this form and the RL slips by the 20th day of the month following the month in which you made your final remittance. For more information, refer to section 6.2 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

If the amount payable indicated in box 95 of the remittance slip is less than $2, do not make a remittance; otherwise, make your remittance online, through an automated teller machine (ATM), or by cheque or money order made payable to the Minister of Revenue of Québec. For more information, refer to section 6.9 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

The *Tax Administration Act* provides penalties for failing to file remittance forms, RL slips or the corresponding summaries on time and in the correct format.

Notes

1. To determine your total payroll and your contribution rate for the health services fund, refer to section 6.6 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).
2. To determine the date for remitting the contribution to the financing of the CNT, refer to section 6.7 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).
3. To determine the date for remitting the contribution to the WSDRF, refer to section 6.8 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).
4. If you are applying for the tax credit for francization or the tax credit for training in the manufacturing, forestry and mining sectors, you must amend the work chart for eligible training expenditures that may be carried forward to subsequent years. For more information, refer to section 6.8.2 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

Important

Complete pages 1 and 2 and send them together with the remittance slip and payment (if applicable).

To make CSST payments, do not use the remittance slip below. Instead, use the form we sent you entitled *Remittance of Source Deductions and Employer Contributions* (that is, form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, depending on your situation).

PBLA ZZ 80667665

Do not attach anything to the remittance slip.

Revenu Québec

Remittance Slip

Year
2011

RLZ-1.S-V (2011-10)

90. Total payroll (health services fund). Do not include this amount in box 95.	91. QPP, QPIP, income tax and compensation tax (line 27)	+ 92. Health services fund (line 39)
+ 93. CNT (line 41)	+ 94. WSDRF (line 53)	= 95. **Total (boxes 91 to 94)**

Enclose your cheque or money order with the remittance slip.

Revenu Québec

Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail

2011

If you are an employer subject to the contribution to the financing of the Commission des normes du travail (CNT), use this form to calculate your contribution for 2011.

Information about the employer

Name of employer	Québec enterprise number (NEQ)	Identification number	File
			R S

Period from Y M D to Y M D

Number of employees whose remuneration is included in the amount on line 10 — 1

Number of employees governed by a parity committee — 2 ▶ Name of parity committee — 3

Number of employees governed by the Commission de la construction du Québec (CCQ) — 4

Calculation of the contribution

Remuneration paid in 2011 (see the instructions on reverse)				10
Remuneration (included in the amount on line 10) • subject to a levy by a parity committee, if you are governed by a decree under the *Act respecting collective agreement decrees*, or • paid to employees under the *Act respecting labour relations, vocational training and workforce management in the construction industry*			11	
Remuneration (included in the amount on line 10) paid to employees for work carried out using trucks, tractors, loaders, skidders or similar heavy equipment that the employees supply at their own expense		12		
	x	**50%**		
Multiply line 12 by 50%.	=		+ ▶ 13	
Other remuneration that is not subject to the contribution to the financing of the CNT and that is included in the amount on line 10, but not in the amounts on lines 11, 12 and 20 (see the instructions on reverse)			+ 14	
Add lines 11, 13 and 14.			= ▶	15
Subtract line 15 from line 10.		**Subtotal of remuneration subject to the contribution**	=	16
Total remuneration included in the amount on line 16 for employees whose remuneration exceeded $64,000 (for example, if you have three employees who received $70,000 each, enter $210,000 on line 17)			17	
Number of employees whose remuneration exceeded $64,000		18		
	x	**$64,000**		
Multiply line 18 by $64,000.	=		▶ 19	
Subtract line 19 from line 17.			= ▶	20
Subtract line 20 from line 16. Carry the result to line 40 of the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V or RLZ-1.ST-V).		**Remuneration subject to the contribution**	=	21
			x	**0.0008**
Multiply line 21 by **0.0008**. Carry the result to line 41 of form RLZ-1.S-V or RLZ-1.ST-V.		**Contribution to the financing of the CNT**	=	22

Keep this form for your files.

Remuneration paid in 2011 (line 10)

Enter on line 10 the result of the following calculation:

- the total of the amounts entered in boxes A and Q of the RL-1 slips;

plus

- the salaries or wages that you paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount is shown in box R-1, or in the empty space in the centre of the RL-1 slip, after the note "Box R: Employment income" (or "Case R : revenu d'emploi");
- compensation in lieu of notice, that is, compensation paid to an employee where an employer terminates the employment contract without giving the employee notice in writing as required by law, or where the employer did not give notice in time (this amount is indicated in box O of the RL-1 slip);
- other indemnities you paid to an employee further to the termination of the contract of employment (this amount is indicated in box O of the RL-1 slip).

minus

- directors' fees.

Remuneration not subject to the contribution (line 14)

Enter on line 14 the **total** of the following:

- remuneration paid to a domestic;
- remuneration paid to an employee by a regional board, a family-type resource or an institution referred to in the *Act respecting health services and social services*, in proportion to the amounts received by such entities under the Act;
- remuneration paid to an employee by a regional council, a foster family or an institution referred to in the *Act respecting health services and social services for Cree Native persons*, in proportion to the amounts received by such entities under the Act;
- remuneration that you paid to an employee who is totally excluded from the application of the *Act respecting labour standards* (pursuant to section 3 of that Act). This category includes students who work during the school year in an establishment selected by an educational institution pursuant to a job induction program approved by the Ministère de l'Éducation, du Loisir et du Sport;
- remuneration that you paid to an employee whose duties consist solely in taking care of or providing care to a child, a person with an illness or disability or an elderly person, in the child's or person's home, provided that such activity was a non-profit activity for you.

Payment of the contribution

Your **payment of the contribution** to the financing of the CNT, for 2011, **must be received** at an office of Revenu Québec or at a financial institution **by February 29, 2012**. You must use the remittance slip attached to the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V) to make the contribution. **However, do not return the remittance slip if you are making your payment online.**

If you cease to carry on your business in 2011, you must pay your contribution within 30 days after the date on which you cease operations. If you permanently cease to make remittances of source deductions in 2011, but still carry on your business, you must pay the contribution by the 20th day of the month following the month of your last remittance. In either of these situations, you must also file, by the deadline applicable to the situation, the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.ST-V, version 2011-01, or RLZ-1.S-V, version 2011-10, if you cease operations or cease to make remittances in October, November or December 2011, and the 2011-10 version of form RLZ-1.S-V is available).

RELEVÉ RL-1 (2011-10)

1 Revenus d'emploi et revenus divers

Année **2011** | Code du relevé | N° du dernier relevé transmis

A- Revenus d'emploi	**B-** Cotisation au RRQ	**C-** Cotisation à l'assurance emploi	**D-** Cotisation à un RPA	**E-** Impôt du Québec retenu	**F-** Cotisation syndicale
G- Salaire admissible au RRQ	**H-** Cotisation au RQAP	**I-** Salaire admissible au RQAP	**J-** Régime privé d'ass. maladie	**K-** Voyages (région éloignée)	**L-** Autres avantages
M- Commissions	**N-** Dons de bienfaisance	**O- Autres revenus**	**P-** Régime d'ass. interentreprises	**Q-** Salaires différés	**R-** Revenu « situé » dans une réserve
S- Pourboires reçus	**T-** Pourboires attribués	**U-** Retraite progressive	**V-** Nourriture et logement	**W-** Véhicule à moteur	**Code (case O)**

Renseignements complémentaires

Voyez l'explication des cases au verso.

Nom de famille, prénom et adresse

Numéro d'assurance sociale du particulier | Numéro de référence (facultatif)

Nom et adresse de l'employeur ou du payeur

Revenu Québec

10JX

Relevé officiel – Revenu Québec
Formulaire prescrit – Président-directeur général

Explication des cases et instructions

S'il y a lieu, reportez les montants inscrits aux cases de ce relevé aux lignes correspondantes de votre déclaration de revenus.

A Revenus d'emploi avant les retenues à la source (ligne 101)
B Cotisation au Régime de rentes du Québec (RRQ) [ligne 98]
C Cotisation à l'assurance emploi
D Cotisation à un régime de pension agréé (RPA) [ligne 205]
E Impôt du Québec retenu à la source (ligne 451)
F Cotisation syndicale (ligne 373)
G Salaire admissible au RRQ
H Cotisation au Régime québécois d'assurance parentale (RQAP) [ligne 97]
I Salaire admissible au RQAP
M Commissions incluses dans le montant de la case A ou R (ligne 100)
N Dons de bienfaisance (ligne 393)
O Autres revenus non inclus dans le montant de la case A. Voyez la signification des codes de la case O.
Q Salaires différés (non imposables et non inclus dans le montant de la case A ou R)
R Revenu d'un Indien « situé » dans une réserve ou un « local »
S Pourboires autres que ceux figurant à la case T. Ce montant est déjà inclus dans celui de la case A ou R.
T Pourboires attribués par l'employeur. Ce montant est déjà inclus dans celui de la case A ou R.
U Salaire présumé sur lequel est calculée une cotisation supplémentaire au RRQ, en vertu d'une entente de retraite progressive (non imposable et non inclus dans le montant de la case A ou R)

Avantages imposables inclus dans le montant de la case A ou R, selon le cas

J Cotisation versée par l'employeur en vertu d'un régime privé d'assurance maladie. Ce montant peut être inclus dans les frais médicaux.
K Voyages effectués par un résident d'une région éloignée reconnue
L Autres avantages
P Cotisation versée à un régime d'assurance interentreprises
V Nourriture et logement
W Utilisation d'un véhicule à moteur à des fins personnelles

Signification des codes de la case O

CA Prestations du programme de protection des salariés (ligne 154)
CB Compte d'épargne libre d'impôt (CELI) [ligne 130]
CC Sommes versées au bénéficiaire d'un REEI (ligne 278)
RA Prestations supplémentaires de chômage (ligne 154)
RB Bourses d'études ou récompenses (ligne 154)
RC Subventions de recherche (ligne 154)
RD Honoraires (lignes 22 à 26 de l'annexe L)
RG Prestations d'adaptation pour les travailleurs (ligne 154)
RH Prestations d'adaptation pour les travailleurs âgés et allocations de complément de ressources (ligne 154)
RI Prestations versées dans le cadre d'un programme établi selon une entente conclue en vertu de l'article 5 de la Loi sur le ministère des Pêches et des Océans (loi du Canada) [ligne 154]
RJ Allocations de retraite (y compris une somme versée pour compenser la perte d'un emploi) [ligne 154]
RK Prestation au décès (ligne 154)
RL Ristournes (ligne 154)
RM Commissions versées à un travailleur autonome (lignes 22 à 26 de l'annexe L)
RN Prestations d'un régime d'assurance salaire (ligne 107)
RO Avantage en tant qu'actionnaire (ligne 130)
RP Avantage en tant qu'associé (lignes 22 à 26 de l'annexe L)
RQ Convention de retraite (ligne 154)
RR Services rendus au Québec par une personne ne résidant pas au Canada (lignes 22 à 26 de l'annexe L)
RS Soutien financier (ligne 154)
RT Autres indemnités versées par l'employeur à la suite d'un accident du travail (ligne 148)
RU Sommes versées au bénéficiaire d'un régime enregistré d'épargne-études (REEE) [ligne 154]
RV Sommes versées à un souscripteur d'un régime enregistré d'épargne-études (REEE) [ligne 154]
RX Subvention incitative aux apprentis (ligne 154)
RZ Revenus de nature différente

Renseignements complémentaires

Consultez le guide de la déclaration de revenus.

A-1 Régime de prestations aux employés
A-2 Fiducie pour employés
A-3 Remboursement de salaire (ligne 207)
A-4 Frais de scie mécanique
A-5 Frais de débroussailleuse
A-6 Rémunération reçue par un marin québécois (ligne 297)
A-7 Déduction pour le personnel des Forces canadiennes (ligne 297)
A-8 Déduction pour le personnel des forces policières (ligne 297)
A-9 Déduction pour spécialiste étranger (ligne 297)
A-10 Déduction pour chercheur étranger (ligne 297)
A-11 Déduction pour chercheur étranger en stage postdoctoral (ligne 297)
A-12 Déduction pour expert étranger (ligne 297)
A-13 Déduction pour professeur étranger (ligne 297)
A-14 Taux d'exemption
B-1 Cotisation au RPC (ligne 98)
D-1 Convention de retraite
D-2 Cotisation pour services rendus avant 1990 – Employé cotisant
D-3 Cotisation pour services rendus avant 1990 – Employé non cotisant
G-1 Avantage imposable en nature
K-1 Voyages pour soins médicaux
L-2 Volontaire – compensation non incluse aux cases A et L
L-3 Allocation non imposable pour dépenses engagées dans le cadre des fonctions
L-4 Avantage découlant d'une dette contractée pour acquérir des placements
L-5 Déduction pour un prêt à la réinstallation (ligne 297)
L-6 Déduction pour option d'achat de titres (ligne 297)
L-7 Avantage pour option d'achat au décès
L-8 Choix lié aux options d'achat de titres
O-2 Déduction pour ristournes (ligne 297)
O-3 Rachat d'une part privilégiée
O-4 Remboursement de prestations d'assurance salaire (ligne 207)
RZ-XX Montant correspondant à l'un des revenus inclus à la case O
R-1 Revenu d'emploi (lignes 101 et 293)
V-1 Avantage non imposable pour logement et pension
200 Nom de la devise utilisée
201 Allocation pour frais de garde
235 Prime versée à un régime privé d'assurance maladie (ligne 381)

Note: The RL-1 is available only in French. If you wish to consult an English translation, go to **www.revenuquebec.ca**.

To contact us

Online

www.revenuquebec.ca

By telephone

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.
Wednesday: 10:00 a.m. to 4:30 p.m.

Individuals and individuals in business

Québec City	Montréal	Elsewhere
418 659-6299	**514 864-6299**	**1 800 267-6299** (toll-free)

Businesses, employers and agents for consumption taxes

Québec City	Montréal	Elsewhere
418 659-4692	**514 873-4692**	**1 800 567-4692** (toll-free)

Persons with a hearing impairment

Montréal	Elsewhere
514 873-4455	**1 800 361-3795** (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des services à la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des services à la clientèle des particuliers
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

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2011-04

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