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**GUIDE TO FILING
THE RL-1 SLIP
EMPLOYMENT AND OTHER INCOME
2014**

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This guide will help you complete the RL-1 slip regarding employment and other income as well as the RL-1 summary. It must be used for 2014.

The information contained in this guide does not constitute a legal interpretation of the *Taxation Act* or any other legislation. Nor does this guide contain legislative amendments announced after October 31, 2014. You should therefore verify that the texts of the guide reflect the latest fiscal legislation.

For information about the changes to source deductions and contributions, including changes announced after the publication of this document, go to our website at www.revenuquebec.ca.

The online services and documents for employers are available on our website.

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

1 GENERAL INFORMATION

1.1 Is this guide for you?

This guide is for you if you are an employer or a payer that is required to complete the RL-1 slip (Revenus d'emploi et revenus divers) and form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions* (hereinafter the "RL-1 summary") for 2014.

For information about source deductions and contributions, consult the *Guide for Employers* (TP-1015.G-V).

1.2 Explanation of references

Below 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 of abbreviations followed by the section numbers.

Laws

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

Interpretation bulletins

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

Regulations

ALS (r. 5)	<i>Regulation respecting contribution rates</i>
API (r. 2)	<i>Regulation under the Act respecting parental insurance</i>
API (r. 3)	<i>Regulation respecting parental insurance plan premiums</i>
API (r. 5)	<i>Regulation respecting premium rates under the parental insurance plan</i>
AQPP (r. 1)	<i>Regulation respecting the assigning of a Social Insurance Number</i>
AQPP (r. 2)	<i>Regulation respecting contributions to the Québec Pension Plan</i>
AQPP (r. 6)	<i>Regulation respecting pensionable employment</i>
ARAMQ (r. 1)	<i>Regulation respecting contributions to the Québec Health Insurance Plan</i>
AWSDR (r. 3)	<i>Regulation respecting eligible training expenditures</i>
AWSDR (r.4)	<i>Regulation respecting the determination of total payroll</i>

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
GST	Goods and services tax
IFC	International financial centre
PRPP	Pooled registered pension plan
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
VRSP	Voluntary retirement savings plan
WSDRF	Workforce Skills Development and Recognition Fund



1.4 Terms used in this guide

Below you will find important 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, the term “employment income” includes income from an office.

Individual

An individual is a natural person. For the purposes of this guide, the term “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” is used to designate the person’s place of residence within the meaning of the *Taxation Act*.

To determine the place of residence of an individual who leaves Québec or Canada, refer to interpretation bulletin IMP. 22-3/R1.

Remuneration

The term “remuneration” includes salary or wages and any other amount that you paid as an employer (for example, a retiring allowance) or as 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 granted is considered salary or wages paid.

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

Note

Under the QPIP, only remuneration actually paid to an employee is considered salary or wages paid. A benefit in kind generally does not constitute eligible salary or wages under the QPIP.

1, 1015R1, 1015R2, 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” is used to designate the gross employment income and includes the following amounts, and any similar payment, made to an employee:

- taxable benefits (including taxable allowances);
- commissions;
- overtime pay;
- vacation pay;
- retroactive pay, including payments resulting from a collective agreement signed before the death of an employee;
- tips (including allocated tips);
- advances;
- gratuities (including bonuses and incentives);
- certain amounts paid further to industrial accidents – CSST (see section 5.2);
- indemnities paid further to a precautionary cessation of work (that is, 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);
- an amount paid to an employee by a person with whom the employer is not dealing at arm’s length, if the amount would have been included in the employee’s salary or wages had the salary or wages been paid by the employer.

In this guide, contrary to the definition provided in 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 Allowance for the use of a motor vehicle

For 2014, the per-kilometre rate for the use of a motor vehicle that you pay an employee that we consider reasonable is \$0.54 for the first 5,000 kilometres and \$0.48 for each additional kilometre.

2.2 Operating-costs benefit related to an automobile made available to an employee

For 2014, the per-kilometre rate used to calculate the operating-costs benefit related to an automobile made available to an employee is \$0.27. For employees engaged principally in selling or leasing automobiles, the per-kilometre rate is \$0.24.

2.3 Additional information pertaining to the security option deduction

The additional information for code L-6 (Security option deduction) has been replaced by the following:

- L-9 (Security option deduction under section 725.2 of the *Taxation Act*);
- L-10 (Security option deduction under section 725.3 of the *Taxation Act*).

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

2.4 Reduced contribution to the health services fund to foster the creation of specialized jobs

If, after June 4, 2014, you hired an employee to hold a recognized full-time job in Québec, and your total payroll for the year is less than \$5 million, you may be able to take advantage of a reduction in the contribution to the health services fund until December 31, 2020, for the increase in your payroll attributable to the hiring of specialized employees. To calculate the reduction and obtain a refund, complete form LE-34.1.12-V, *Reduction of the Contribution to the Health Services Fund: Creation of Specialized Jobs*, and enclose it with the RL-1 summary.

2.5 Base wages used to calculate employer contributions

Base wages are used as the starting point in the calculation of employer contributions. The definition of «base wages» in section 1159.1 of the *Taxation Act* has been amended to include any amount paid, allocated, granted or awarded to an employee by a person with whom an employer is not dealing at arm's length that would have been included in the base wages had these been paid, allocated, granted or awarded by the employer.

For example, an employer is required to include in an employee's salary or wages the value of a benefit related to a security option that the employee receives from a foreign corporation with whom the employer is not dealing at arm's length.

Note

In this guide, the term "base wages" has the same definition as the term "salary or wages" (see section 1.4 for information on the term "salary or wages").

3 ARE YOU REQUIRED TO FILE RL-1 SLIPS?

3.1 General information

3.1.1 Purpose of the RL-1 slip

The RL-1 slip is used primarily for reporting the salary or wages and any other remuneration paid to an employee (including remuneration paid to an employee who is your spouse, or the spouse of a shareholder or of a member of a partnership), as well as the commissions, fees or other amounts paid to a self-employed person. The 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 issued for the year in which the amount is paid to the individual. For example, if, on January 2, 2015, you pay salary or wages for the pay period covering December 22, 2014, to January 2, 2015, you must report that income on the RL-1 slip for 2015 rather than on the slip for 2014.

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

In addition, all salaries, wages and other amounts paid to an employee by a person with whom an employer is not dealing at arm's length must be shown on the RL-1 slip issued by the employer.

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

3.1.2 Filing an RL-1 slip

Salaries and wages

As a rule, you must file an RL-1 slip to report 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**.

IMP. 1015-1/R1, 1086R1

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

Special cases

In all cases, you must file an RL-1 slip to report the salary or wages paid to

- an employee who 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);
- an employee who works outside Canada for a specified employer (see section 5.6).

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

- 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 who performed services for you in Québec 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, see section 5.9.

Payments other than salaries and wages

You must file an RL-1 slip and report income in box O for 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. The rules below also apply.

Salary or wages related to a regular pay period

An employee's salary or wages related to a regular pay period are subject to the following contributions except if, during this period, the employee **primarily** reports to one of your establishments located outside Québec: employee and employer QPIP premiums, the employer contribution to the health services fund and the contribution to the financing of the CNT. Revenu Québec considers that the same rule applies to source deductions of income tax and to employee and employer QPP contributions. 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

Gratuities, 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 and the contribution to the financing of the CNT. Revenu Québec considers that the same rule applies to source deductions of income tax and to employee and employer QPP contributions. 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 12.4.1 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 employee and employer QPIP premiums, the employer contribution to the health services fund and the contribution to the financing of the CNT if, for that pay period, it is reasonable to consider that the employee is an employee of one of your establishments located in Québec. In addition, the salary or 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.

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 primarily reports for work;
- the employee's principal place of residence;
- the location where the employee primarily 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 section 12.4.2 of the *Guide for Employers* (TP-1015.G-V).

1086R1, API 43, 48.1, API (r.3), ARAMQ 33, 34, 34.0.0.2, ALS 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 pertaining to QPP contributions, QPIP premiums and the employer contribution to the health services fund may apply. See section 12.4.3 of the *Guide for Employers* (TP-1015.G-V).

3.2.3.1 QPIP premiums

You may have to withhold and pay QPIP premiums on the salary or wages 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, the employee 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, 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 during 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.

If you did not pay the employee's salary or wages for the period during which the employee was posted outside Canada in the previous year, the following rules apply:

- The employee must inform you in writing, by March 1 of the year, of the salary or wages that he or she was paid for the period.
- You are deemed to have paid the salary or wages to the employee on March 1 of the year following the year in which they were paid. You must therefore include this amount in your remuneration subject to the contribution to the health services fund and in your **total payroll** for the year.

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

Table 1 Are you required to file RL-1 slips?

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 one of your establishments (located 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 for work **only** at one of your establishments located **outside Québec**, 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 Québec**, **except where the employee's salary or wages are subject to QPIP premiums** (see section 3.2.2.2 of this guide and section 12.4.2 of the *Guide for Employers* [TP-1015.G-V]);
- The employee reports for work **only** at 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 where the employee's salary or wages are subject to QPIP premiums** (see section 3.2.3.1) or **QPP contributions** (see section 12.4.3 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 Services performed for you by an employee of an employer that does not carry on business in Québec

If you have 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, the salary or 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.

In this case, you must file an RL-1 slip for the employee. Also see section 12.10 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

You must use the RL-1 slip prescribed by the President and Chief Executive Officer of Revenu Québec to report employment and other income. You must also file form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions* (RL-1 summary). Copy 1 of paper RL-1 slips must accompany the RL-1 summary unless you file the slips online. For information on how to file the RL-1 summary, see Part 6 of this guide.

Employers that have more than one account number

If you have more than one employer account, you must file an RL-1 summary and RL-1 slips for each account, 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) for each one.

All data pertaining to the business's contribution to the WSDRF must be included in a single RL-1 summary, since the contribution must be calculated for the business as a whole and not for individual establishments. See the example in Part 6.

AWSDR 3

3.3.1 Format of RL-1 slips

The prescribed RL-1 slip is available on our website. You can complete it directly onscreen. If you are registered for Clic Revenu online services, you can file your employees' RL-1 slips through our website.

You may also use a computer-generated RL-1 slip or develop your own RL-slip software. In such cases, certain requirements must be met. See the **Partners** section of our website at www.revenuquebec.ca/partenaires for more information.

If you are using a computer-generated RL-1 slip, make sure that your printing program is compatible with the format used, as poor print quality may result in processing delays. Refer to the guide *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 users avoid errors and inconsistencies in the RL-1 slips);
- be guided through the process of filing your RL-1 slips;
- have RL-1 slip totals automatically calculated and carried to the RL-1 summary, thereby preventing calculation errors caused by 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 for the previous fiscal year using Clic Revenu online services.

You cannot use Clic Revenu online 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 Filing method and deadline

You must send the RL-1 slips and the RL-1 summary by **the last day of February of the year following the year covered by the slips**.

If you are filing more than 50 RL-1 slips, you **must** transmit the slips online in XML (see note).

If you are filing fewer than 51 RL-1 slips, you can transmit the slips online in XML (see note) or send them by mail. If you send paper slips by mail, send only **copy 1** of each slip.

You must give copy 2 of the RL-1 slip to the employees or beneficiaries (either on paper or electronically). To remit copy 2 of the slip electronically, you must have received the employee's or beneficiary's prior consent, in writing, by mail, electronically or otherwise.

Make sure you keep your RL slips for **six years** after the last taxation year to which they apply.

See section 6.2 for information about filing the RL-1 summary (methods and deadline).

Note

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

For more information on filing RL-1 slips **online**, contact the Division de l'acquisition des données électroniques at the following address:

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 recommend that you consult the *Tax Preparers' Guide: RL Slips* (ED-425-V), which is available on our website.



For information on the certification of software for filing RL-1 slips in XML, contact the Direction des relations avec les partenaires et de la planification at the following address:

Direction des relations avec les partenaires et de la planification
Revenu Québec
3800, rue de Marly, secteur 5-4-9
Québec (Québec) G1X 4A5

Telephone: 418 266-1201 or 1 866 840-7060 (toll-free)
Fax: 418 577-5059 or 1 877 343-2599 (toll-free)

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. Please note that these guides are available in the restricted-access section for partners on our website at www.revenuquebec.ca/partenaires.

Documents that have not been filed online must **be mailed** to us at 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

1086R65, 1086R70, TAA 34, 35.1, 37.1.1, AWSDR 15, 16, ALS 39.0.4, ARAMQ (r.1) 3, AQPP (r.2) 11, ALFIT 3, 28, 29, 71

3.3.3 Special cases

Employers that cease to carry on their business

If you cease to carry on your business, you are required to file, **within 30 days after the cessation of your business activities**, the RL-1 slips and the RL-1 summary.

You may have to transmit a second RL-1 summary for the contribution to the health services fund by the last day of February of the year following the year covered by the slips. 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, 1086R70, TAA 34, 35.1, AWSDR 15, 16, ALS 39.0.4, ARAMQ (r. 1) 3, AQPP (r. 2) 11

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

If you temporarily cease to make remittances of source deductions and contributions, but continue to carry on your business, you must file your RL-1 slips and the RL-1 summary **no later than the last day of February of the year following the year covered by the slips**.

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).

1086R65, 1086R70, TAA 34, 35.1, AWSDR 15, 16, ALS 39.0.4, ARAMQ (r.1) 3, AQPP (r.2) 11

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

If you permanently cease to make remittances of source deductions and contributions because you no longer have employees, you are required to transmit the RL-1 slips and the RL-1 summary **by the 20th day of the month following the month in which you made your final remittance**.

You may have to transmit a second RL-1 summary for the contribution to the health services fund by the last day of February of the year following the year covered by the slips. 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).

1086R70, 1086R71, TAA 34, 35.1, 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 or the RL-1 summary late.

When preparing RL-1 slips, you must make a reasonable effort to obtain the information that is required to be shown on the slip. If you fail to provide required information, you are liable to a penalty of \$100.

TAA 58.2, 59, 59.0.2

3.5 Amending or cancelling an RL-1 slip

To amend or cancel an RL-1 slip that has already been filed online, consult the *Tax Preparers' Guide: RL Slips* (ED-425-V). You can file amended or cancelled RL-1 slips online.

To amend a paper copy of an RL-1 slip that has already been submitted, file a new slip. Before filing that slip, clearly indicate the word "Modifié" on the slip, enter the letter "A" in the box marked "Code du relevé" and, in the box marked "N° du dernier relevé transmis," the number shown in the upper right-hand corner of the slip you are amending. Finally, enter the revised amounts in the appropriate boxes and the amounts from the other boxes of the RL-1 slip that has already been submitted.

To amend an RL-1 slip filed on paper for a year prior to 2012, you must file an amended RL-1 slip using form RL-1.M for the year in question. This slip is available on our website. Enter the revised amounts in the appropriate boxes, as well as the amounts from the other boxes of the RL-1 slip that has already been submitted. In the box marked "N° du dernier relevé transmis," enter the number shown in the upper right-hand corner of the slip you are amending. Remember to write your identification number in the box provided for this purpose.

To cancel a paper copy of an RL-1 slip that has already been submitted, photocopy the original slip and clearly indicate "Annulé" on it. 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 that you have filed online or in paper. 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 RL-1 summary (form RLZ-1.S-V or RLZ-1.ST-V, as applicable), you must file a new, amended summary.

Important

If you wish to amend or cancel an RL-1 slip submitted in an XML file, 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 available in the restricted-access section for partners on 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 an employee leaves his or her employment before the end of the year, you can prepare an RL-1 slip or an RL-1.T slip (a temporary RL-1 slip) at that time and give the employee copy 2. If the slip for the current year is not yet available, use the previous year's version; simply cross out the year and indicate the current year. File copy 1 of the RL-1 slip or of the RL-1.T slip at the same time as you file the RL-1 slips for your other employees and your RL-1 summary for the current year.



4 HOW TO COMPLETE THE RL-1 SLIP

When completing RL-1 slips, you can enter the requested information by hand (print) or key (type) it in. 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 is insufficient, complete another RL-1 slip.

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.

Enter all amounts in Canadian dollars. If this is not possible, enter "200" in a blank box, followed by the currency used.

4.1 Box marked "Code du relevé"

In the box marked "Code du relevé," enter "R" if the slip being filed is an original RL-1 slip, "A" for an amended slip and "D" for a cancelled slip. For more information on amending or cancelling a slip, see section 3.5.

4.2 Box marked "N° du dernier relevé transmis"

If you are amending a slip, enter the number of the slip being amended in the box marked "N° du dernier relevé transmis." For more information on amending a slip, see section 3.5.

4.3 Box A – Employment income before source deductions

Enter the following amounts in box A:

- a salary or wages (see section 1.4);
- an amount paid by a custodian under an employee benefit plan (see section 4.3.4);
- an amount 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 the amount in box A.

Also, read Part 5 of the guide if you are in one of the following situations:

- you paid an indemnity further to a precautionary cessation of work (section 5.1);
- you paid indemnities further to industrial accidents – CSST (section 5.2);
- you paid amounts after the death of an employee, and the payments were foreseeable (section 5.3);
- you paid a salary or wages to an Indian (section 5.4);
- an employee used a chainsaw or a brushcutter (section 5.5);
- an employee worked outside Canada and you are a specified employer (section 5.6);
- an employee was a Québec sailor engaged in international freight transportation and you are an eligible shipowner (section 5.7);
- an employee was a member of the Canadian Forces or a police officer and was assigned to a recognized special mission (section 5.8);
- you paid a salary or wages to a foreign employee who is entitled to a five-year tax exemption (section 5.9).

4.3.1 Directors' fees

If you paid directors' fees to a director, enter the amount in box A of the director's RL-1 slip.

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 have a salary deferral arrangement with an employee and, under the arrangement, you defer the payment of a portion of the salary or wages earned by the employee in the year to another year, enter in box A of the employee's RL-1 slip the salary or wages earned by the employee in the year, including the unpaid amount being deferred to another year. In doing this, you will not have to include the deferred amount in box A of the employee's RL-1 slip in the year you actually pay it.

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 2014 and deferred to 2016	\$3,000
Interest accrued in 2014	\$100
Interest accrued in 2015	\$150
Amount paid in 2016	\$3,250

The amounts to be included in box A for the years 2014 through 2016 are as follows:

Year	2014	2015	2016
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 salary or wages an employee earns 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. The salary or wages earned by the employee during the year must be reported in box I of the employee’s RL-1 slip.

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 2014 to 2018. The employee receives 80% of his salary during these five years and takes the leave of absence in 2018.

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 2014 to 2018 are as follows:

Year	2014	2015	2016	2017	2018 (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:

- refunds of contributions to employees (such refunds are non-taxable);
- death benefits (such benefits are to be reported in box O);
- pension benefits for services performed for you 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. 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 a custodian of an 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 an employee or a former employee.

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. **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

The portion of the contribution (and related tax) that you paid to the administrator of a multi-employer insurance plan 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 the year, 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 the year**, enter the result of the following calculation in box A: the amount of remuneration paid during the year **minus** the gross amount repaid.
- If you were repaid a salary or wages paid in a previous year, enter "A-3" in a blank box, followed by the amount of the repayment of salary or wages. The employee may then claim a deduction in his or her income tax return. This amount must pertain only to a salary or wages paid in a previous year.

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

Any gross 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 received by mistake (that is, an amount equal to the gross income paid by mistake) in the year it was received, or before you file the RL-1 slip for that year, you must enter the actual employment income in box A. The amount that you enter in box A must be reduced by the gross amount repaid by the employee. In addition, if this amount was subject to QPP contributions and QPIP premiums, enter in boxes G and I the actual pensionable and eligible salary or wages (that is, minus the repayment). Note that the amounts entered in boxes B, E and H must always correspond to the source deduction amounts (regardless of any error in the amounts) because any amount withheld must be paid to Revenu Québec.

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, that is, the amount paid during the year minus the gross amount repaid by the employee.

IMP. 32-1/R1

4.3.9 Retroactive payments

If you make a retroactive payment to an employee in the year 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. The employee can then use the statement to request an income tax adjustment when filing his or her income tax return.

4.3.10 Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual either receives or benefits from during the year because of a previous employment, enter "211" in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the total of the amounts entered in boxes J, K, L, P, V and W.

358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117

4.4 Box B – Québec Pension Plan (QPP) contribution

Enter in box B the total QPP contributions 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 CPP contribution**; instead, enter “B-1” in a blank box, followed by the amount of the CPP contribution.

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).

Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption of the employee’s service, you must 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 calculate 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. These amounts must be entered on the RL-1 slip that the previous employer is required to file 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

Do not indicate, on the RL-1 slip for the year, amounts that you recovered in the year but should have withheld in a previous year. 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 Employment Insurance premiums withheld during the year. Leave the box blank if no amount was withheld.

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.

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 deemed to be contributions to an RPP:

- interest paid to offset the actuarial loss sustained when past service contributions are paid in instalments;
- the interest paid as carrying charges with respect to the instalments.

4.6.1 RRSP, PRPP and VRSP contributions

Do not include in box D the amounts withheld during the year for contributions to an RRSP, to a pooled registered pension plan (PRPP) and to a voluntary retirement savings plan (VRSP). The RRSP, PRPP or VRSP 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.



Note

If you contributed to a PRPP or to a VRSP on behalf of an employee, this contribution does not constitute a taxable benefit for the employee.

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

4.6.2 Contributions to a retirement compensation arrangement

In box D of an employee's RL-1 slip, enter any contributions to a retirement compensation arrangement that you withheld from the employee's remuneration.

Enter "D-1" in a blank box, followed by the amount of the contribution to a retirement compensation arrangement.

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 Québec income tax 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 amount of 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 for 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)

Enter in box G the pensionable salary or wages under the QPP (maximum of \$52,500 for 2014) or "0." As a rule, the pensionable salary or wages under the QPP (see note 1) correspond to the total of the following amounts:

- the amounts in box A, box Q (deferred salary or wages) and box U (salary or wages deemed paid under a phased retirement arrangement);
- 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 an 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 an employee before and during the month the employee turned 18;
- remuneration paid to an 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 a 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 the value of 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 to the employee in cash or by cheque for the pay period during which the benefit was granted (see note 2);
- the value of a benefit from amounts that you paid to acquire, on behalf of the employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation (see note 2).

Note 1

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).

Note 2

Even if you are not required to withhold and remit QPP contributions, this benefit represents pensionable salary or wages for the employee. Consequently, you must enter “G-1” in a blank box, followed by the amount of the benefit. In this way, an employee who did not reach the maximum QPP contribution for the year may make an optional QPP contribution on this amount when filing the income tax return.

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 to an employee before and during the month the employee turned 18;
- the amount in box U.

The amount to enter in box G must not be over the maximum pensionable earnings (QPP) for 2014, that is, \$52,500.

Example 1

An employee is 17 years old. Her total earnings in the year 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

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 \$6.87 per week. Enter \$82.44 ($\$6.87 \times 12$) in box B and \$2,400 in box G. Note that the \$82.44 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 the year. 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 the year (\$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 2014. Of that amount, \$10,000 is not considered pensionable salary or wages under the QPP. You withheld \$2,535.75 in QPP contributions for the year (the maximum QPP contribution amount for 2014). Enter \$52,500, which is the maximum pensionable earnings (QPP) for 2014, 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

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, enter in box G the employment income of an Indian included in box R. 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 who is an Indian earned \$72,000 in 2014 (\$6,000 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, 2014. Therefore, the amount of \$60,000 ($\$6,000 \times 10$ months) is pensionable salary or wages under the QPP. Enter \$52,500, which is the maximum pensionable earnings for 2014, in box G.



4.9.3 Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption of the employees' service, you must take into account the pensionable salary or wages calculated by the previous employer, for which that employer paid the employer contribution to the QPP, to calculate the amount to be entered 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 \$52,500, enter "0" in box G. Otherwise, enter the lesser 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);
- \$52,500 minus the pensionable salary or wages calculated by the previous employer.

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

If the lesser 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 2014. 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. Since the pensionable salary or wages calculated by the previous employer are over \$52,500, enter "0" in box G.

Example 2

An employee earned \$60,000 in 2014. Of that amount, \$10,000 was paid by his previous employer. The total amount of \$60,000 constitutes pensionable salary or wages under the QPP. You must determine the lesser of the following amounts:

- the pensionable salary or wages that you paid to him, that is, \$50,000;
- \$52,500, minus the pensionable salary or wages calculated by the previous employer (\$10,000), that is, \$42,500.

Since the lesser amount is \$42,500, you must enter that amount in box G.

Recovery of QPP contributions

Do not indicate, on the RL-1 slip for the year, amounts that you recovered in the year 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, a 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]).

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

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 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

4.9.5 Pensionable earnings under the Canada Pension Plan (CPP)

If an employee worked in one or more Canadian provinces other than Québec during the year, enter "G-2" in the blank box of his or her RL-1 slip, followed by the total of the amounts of the pensionable earnings under the CPP entered in box 26 of each federal T4 slip that you have completed for this employee.

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

Enter in box H the total QPIP premiums 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).

Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption of the employee's services, you must take into account the amounts already withheld by the previous employer when you calculate 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 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 the year, amounts that you recovered in the year but should have withheld in a previous year. Instead, file an amended slip for the previous year.

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

4.11 Box I – Eligible salary or wages under the QPIP

Enter in box I, the eligible salary or wages under the QPIP (maximum \$69,000 for 2014) or "0." The salary or wages eligible under the QPIP generally correspond to the insurable earnings on which you withhold Employment Insurance premiums.

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

In many cases, the amount in box I will be different from the amount 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* (CQLR, 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 program. 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 following calculation:

- 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 under the Employment Insurance program;
 - the portion of the salary or wages earned in the year that will be paid in another 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* (CQLR, c. R-20) considered insurable earnings under the Employment Insurance program;
- a non-taxable allowance for travel expenses paid 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 for travel expenses paid to a member of a board of directors or a committee member under section 39.4.1 of the *Taxation Act*;
- tax-exempt financial compensation that does not exceed \$1,110 paid to an emergency services 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 to 4 of the *Regulation respecting indemnities and allowances to jurors* (CQLR, c. J-2, r. 1);
- a wage loss replacement benefit paid by a third party under a plan funded in part by the employer and in respect of which the employer controls certain terms and conditions and determines eligibility for benefits (see section 4.17.16);

minus

- a salary or wages paid to an employee for employment not subject to the QPIP (see section 7.4 of the *Guide for Employers* [TP-1015.G-V]);
- a salary or wages paid to one of the persons not subject to the QPIP premium referred to in section 7.4 of the *Guide for Employers* (TP-1015.G-V);
- the value of a taxable benefit granted in kind (that is, other than in cash), namely the amounts in boxes J, P, W and L. 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 an employee receives cash remuneration;
- the value of a benefit from amounts that you have paid to acquire, on behalf of the employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation;
- gift certificates 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 or 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 top-up payments is not more than the employee's normal weekly remuneration, and
 - the top-up amount does not reduce severance pay, unused sick leaves or vacation leaves, or any other credit accumulated by the employee;
- an amount paid during a self-funded leave of absence;
- 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* (CQLR, c. T-16) or the *Act respecting municipal courts* (CQLR, c. C-72.01);
- an amount paid to an employee by a person with whom the employer is not dealing at arm's length, except where the amount is considered to be insurable earnings (eligible salary or wages) for the employer.

4.11.2 Remuneration not subject to the Québec parental insurance plan

The following types of remuneration are not subject to the QPIP 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);
- a scholarship, bursary, fellowship or prize awarded for an achievement that is paid to an individual who is not your employee (code RB in box O);
- a research grant (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);
- a patronage dividend (code RL in box O);
- a commission paid to a self-employed person (this person will be subject to QPIP premiums) (code RM in box O);



- a wage loss replacement benefit 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);
- an amount 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);
- an indemnity 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);
- an amount paid to a beneficiary of an RESP (code RU in box O);
- an amount paid to a subscriber of an RESP (code RV in box O);
- an amount 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).

The amount that you enter in box I must not be over the maximum insurable earnings for 2014, that is, \$69,000.

Example 1

An employee earned \$70,000 in 2014. The entire amount constitutes eligible salary or wages under the QPIP. Enter \$385.71 ($\$69,000 \times 0.00559$), which is the employee's maximum premium for 2014, in box H. Enter \$69,000, which is the maximum insurable earnings under the QPIP for 2014, in box I.

Example 2

An employee earned \$40,000. Of this amount, \$15,000 constitutes a retiring allowance, which is not subject to QPIP premiums. Enter \$25,000 in box A and \$15,000 in box O (code RJ). You must also enter \$139.75 ($\$25,000 \times 0.00559$) 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. This amount constitutes his only income for the year and is considered eligible salary or wages under the QPIP. Enter \$8.39 ($\$1,500 \times 0.00559$) in box H and \$1,500 in box I. When he files his income tax return, the amount of \$8.39 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 legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, 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 the series of 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 \$69,000, enter "0" in box I. Otherwise, enter the lesser of the following amounts:

- the eligible salary or wages that you paid to the employee;
- \$69,000 minus the eligible salary or wages calculated by the previous employer.



If the lesser amount is equal to \$0, enter "0" in box I.

Example 1

An employee earned \$80,000 in 2014; of that amount, \$70,000 was paid by his previous employer. The amount of \$70,000 constitutes eligible salary or wages under the QPIP. Enter "0" in box I, since the eligible salary or wages calculated by the previous employer are over \$69,000.

Example 2

An employee earned \$60,000 in 2014; of that amount, \$10,000 was paid by his previous employer. The total amount of \$60,000 constitutes eligible salary or wages under the QPIP. You must determine the lesser of the following amounts:

- the eligible salary or wages that you paid the employee, that is, \$50,000;
- \$69,000 minus the eligible salary or wages calculated by the previous employer (\$10,000), that is, \$59,000.

Enter \$50,000 in box I.

Example 3

An employee earned \$29,000 in 2014; of that amount, \$19,000 was paid by her previous employer. The total amount of \$29,000 constitutes eligible salary or wages under the QPIP. You must determine the lesser of the following amounts:

- the eligible salary or wages that you paid the employee, that is, \$10,000;
- \$69,000 minus the eligible salary or wages calculated by the previous employer (\$19,000), that is, \$50,000.

Enter \$10,000 in box I.

API 59.1

4.11.5 Corporate amalgamation

As a rule, a 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]).

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 former, 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 by the surviving spouse and dependants after an employee's death is not taxable.

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

Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual receives or benefits from during the year because of a previous employment, enter "211" in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the total of the amounts entered in boxes J, K, L, P, V and W.

358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117

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

The contribution (or premium) paid by an 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 of the slip, 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 you paid, on behalf of an employee who was a resident of a designated remote area (or on behalf a member of the employee's household), the cost of trips made to obtain medical care that was not available in the designated remote area or the cost of other trips, enter in boxes A and K of the employee's RL-1 slip the total value of the benefit related to the trips (including GST and QST). In addition, in the case of trips made to obtain medical care, enter "K-1" in a blank box, followed by the amount of the benefit related to the trips for medical care.

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).

Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual receives or benefits from during the year because of a previous employment, enter "211" in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the amounts entered in boxes J, K, L, P, V and W.

[350.1 to 350.6](#), [358.0.3](#), [752.0.10.0.2](#), [1029.8.116.2.1](#), [1029.8.117](#)

4.14 Box L – Other benefits

Include the value of all other taxable benefits granted to an **employee** in boxes A and L of the RL-1 slip, 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** (rather than as an employee), include the amount of the benefits in box O only (see section 4.17.17).

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, \$0.54 for the first 5,000 kilometres and \$0.48 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.

If you pay an employee, 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 of the employee's slip.

[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 of the allowance 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 the 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 of the allowance 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 document *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 of the RL-1 slip of an employee any employee QPP contributions and QPIP premiums that you paid.

4.14.6 Gifts and rewards

The following gifts and rewards 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 a value of \$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 a value of \$500** (including taxes) per year.

Gifts and rewards paid in cash (or easily convertible into cash) are taxable benefits. Gift certificates 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 whose amount is based on the employee's sales is taxable, since such a certificate 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 an 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 Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual receives or benefits from during the year because of a previous employment, enter "211" in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the amounts entered in boxes J, K, L, P, V and W.

358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117



4.14.9 Benefit related to the acquisition of shares of a labour-sponsored fund

The value of the benefit from amounts paid by an employer to acquire, on behalf of the employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi, is not subject to QPP contributions, the contribution to the health services fund, the contribution to the financing of the CNT or the contribution to the WSDRF. This benefit constitutes a benefit in kind that is not subject to QPIP premiums. You must include the value of this benefit in boxes A and L of the RL-1 slip.

Even if you are not required to withhold or remit QPP contributions, this benefit represents pensionable salary or wages for the QPP for the employee. You must therefore enter "G-1" in a blank box, followed by the amount of the benefit. Consequently, the employee who has not reached his or her maximum QPP contribution for the year may make an optional contribution to the QPP on this amount when filing his or her income tax return.

4.14.10 Financial compensation paid to an emergency services volunteer

For 2014, financial compensation that is not more than \$1,110 is tax-exempt if it is paid by a government, municipality or other public authority to a person who is

- a volunteer firefighter;
- a volunteer ambulance technician; or
- a volunteer assisting in the search and rescue of individuals, or in other emergency operations.

If the amounts paid (as an allowance or in any other form) and the value of the benefits granted to the volunteer during the year is more than \$1,110, the portion that is over \$1,110 is taxable and must be included in boxes A and L of the volunteer's RL-1 slip. You must also enter "L-2" in a blank box of the RL-1 slip, followed by the tax-exempt amount of the financial compensation.

Exception

The \$1,110 exemption does not apply if, during the year, the volunteer worked for the same organization that paid the financial compensation and he or she carried out duties that were similar or identical to those performed as a volunteer. For example, the exemption cannot be claimed by a volunteer firefighter who works for a municipality if he or she also has full-time or part-time employment with the municipality as a firefighter (whether the employment is permanent or the person has temporary employment as a replacement for a firefighter).

Note

The tax-exempt financial compensation amount is indexed annually. To find out what the amount was in another year, see our website.

39.6

4.14.11 Other benefits

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

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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 an 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 payments (code: CA)

Enter in box O the payments made under the Wage Earner Protection Program from Employment 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*.

311(e.6), 1015(e.1), 1086R1(c)

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 (TFSA) in trust 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 made to the beneficiary of an RDSP.

4.17.4 Benefits paid to parents of murdered or missing children (code: CD)

The benefits paid to the parents of a crime victim by Employment and Social Development Canada, under the Federal Income Support for Parents of Murdered or Missing Children program further to an offence under the *Criminal Code*, must be included in box O on the RL-1 slip.

4.17.5 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

4.17.6 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.

If you paid an amount to a member of the employee's family as a scholarship, bursary or fellowship, 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 8.12 of the document *Taxable Benefits* (IN-253-V).

Also enter 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'Enseignement supérieur, de la Recherche et de la Science, 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

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

Enter in box O the amount of the research grants paid to the individual.

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

4.17.8 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 on these amounts. GST and QST are not included in such fees or other payments.

87, 1015(g), 1086R1

4.17.9 Labour adjustment benefits (code: RG)

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

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

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

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

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

4.17.11 Benefits paid under a program administered under the *Department of Fisheries and Oceans Act* (federal statute) (code: RI)

Enter in box O the benefits paid under a program administered according to an agreement entered into under section 5 of the *Department of Fisheries and Oceans Act* (federal statute).

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

4.17.12 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 paid as damages for the loss of employment or an amount paid pursuant to an order or judgment of a competent tribunal, if a causal relationship exists between the loss of employment and the amount paid. For example, an amount paid 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 required 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

4.17.13 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. The beneficiary or beneficiaries of a death benefit will generally be entitled to a maximum exemption of \$10,000 when filing their income tax return.

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

4.17.14 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 of the member's RL-1 slip. You must enter "O-2" in a blank box, followed by the amount of the deduction for patronage dividends.

If the patronage dividends are paid to a partnership, an RL-1 slip must be issued in the name of the qualified partnership rather than in the name of each of its members. No SIN should be entered on the slip. The partnership must file an RL-15 slip for each of its members so that they may claim the deduction for patronage dividends. For more information, refer to the *Guide to Filing the RL-15 Slip: Amounts Allocated to the Members of a Partnership* (RL-15.G-V).



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 of the member's RL-1 slip, followed by the amount of redemption of a preferred share.

Qualified cooperative

A cooperative that has received a certificate from the Ministère des Finances, confirming that it meets all of the conditions to be recognized as a qualified cooperative.

726.29, 795, 796, 1086R76

4.17.15 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 from these amounts. GST and QST are not included in commissions.

87, 1015(g), 1086R1

4.17.16 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 insurance 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. To be considered wage loss replacement benefits, the plan must be based on insurance principles, that is, funds must be accumulated, usually in the hands of a trustee or in a trust account, and must be sufficient to guarantee the payment of potential claims. For more information, consult the version of interpretation bulletin IMP. 43-1 that is in effect 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 the year, follow the instructions below.

- If the benefits were paid to the employee or former employee in the year, enter the result of the following calculation in box O: the amount of benefits paid during the year **minus** the gross amount repaid.
- If the benefits were paid to the employee or former employee in a previous year, enter "O-4" in a blank box, followed by the amount of the repayment of wage loss replacement benefits. The employee may then claim a deduction in his or her income tax return. The amount must pertain to wage loss replacement benefits paid in a previous year 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 you made top-up disability payments to an employee during the year and the employee repays you those amounts in the same year, enter in box O the net amount of the payment (that is, minus the repayment). If you made the top-up disability payments in a previous year, you must provide the employee with a written statement indicating the amount repaid in the year, so that the employee may claim a deduction in his or her 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

4.17.17 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. Such benefits include

- 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; and
- 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 document *Taxable Benefits* (IN-253-V).

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

4.17.18 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 such a 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 document *Taxable Benefits* (IN-253-V).

87(x), 1086R1

4.17.19 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

4.17.20 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 included in box A of the RL-1 slip, not in box O.

1015, 1015R18, 1086R1

4.17.21 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), 311(e.5), 1015(e.1), 1086R1(c)



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

Enter in box O the net salary or wages you paid to an employee 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 claim a deduction equal to the net salary or wages in his or her income tax return.

In this section, the term “net salary or wages” has the same meaning as the term “net salary or wages” in the *Act respecting industrial accidents and occupational diseases*.

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

4.17.23 Educational assistance payments from 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

4.17.24 Accumulated income payments from a registered education savings plan (RESP) (code: RV)

Enter in box O the accumulated income payment from an RESP.

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

4.17.25 Apprenticeship Incentive Grant (code: RX)

The Apprenticeship Incentive Grant paid by Human Resources and Skills Development Canada must be entered 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 designated Red Seal trades.

The Apprenticeship Completion Grant must also be included in box O. This grant is paid to apprentices who have completed their apprenticeship program in one of the designated Red Seal trades.

312(i)

4.17.26 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, enter the code and the amount corresponding to each type of income covered in box O. See the example in section 4.26.

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 personal insurance plan (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 personal insurance plan, 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.

If you are the administrator of such an insurance plan, refer to the *Guide to Filing the RL-22 Slip: Employment Income Related to Multi-Employer Insurance Plans* (RL-22.G-V).

Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual receives or benefits from during the year because of a previous employment, enter “211” in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the amounts entered in boxes J, K, L, P, V and W.

43.1 to 43.3, 78.6, 1086R1(i), 358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117

4.19 Box Q – Deferred salary or wages

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, and the contribution to the financing of the CNT. When the custodian or trustee allocates or pays amounts to beneficiaries, these amounts are not subject to the above-mentioned contributions. 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.

Deferred salary or wages in the context of a self-funded leave of absence or a salary deferral arrangement should not be entered in box Q.

[38](#), [AQPP 45\(b\)](#), [ARAMQ 34](#), [AWSDR 3, 4](#) and [Schedule](#)

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.

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 the equivalent portion of the amounts included in box O that qualifies for the deduction.

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 following tips that you added to the employee's basic salary or wages:

- 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 document *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. This percentage may be lower than 8% where we have granted a request for a rate reduction.

For more information, refer to the document *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](#) and [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 document *Taxable Benefits* (IN-253-V).

Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual receives or benefits from during the year because of a previous employment, enter “211” in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the amounts entered in boxes J, K, L, P, V and W.

37, 358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117

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 (travel between the employee’s domicile and place of work is considered travel for personal purposes);
- 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 document *Taxable Benefits* (IN-253-V).

Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists **only** of the value of a benefit that the individual receives or benefits from during the year because of a previous employment, enter “211” in a blank box on the RL-1 slip, followed by the amount in box A. This amount is equal to the amounts entered in boxes J, K, L, P, V and W.

37, 38, 40.1 to 41.4, 111, 117, 358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117, 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 alphabetic code corresponding 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 (see section 4.17).

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, enter the code and the amount corresponding to each type of income included in the amount of box O.

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)”;
- “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
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4.27 Additional information

When additional information is to be provided, enter a code in a blank box, followed by the amount or the corresponding information.

Example

A-1	1,400.68
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The following table lists the codes, their description and the box of the RL-1 slip to which the additional information is related. The numbers between parentheses after each description refer to the corresponding section of the guide.

Table 2 Additional information

Code	Description	Box of the RL-1 slip
A-1	Employee benefit plan (4.3.4)	A
A-2	Employee trust (4.3.5)	A
A-3	Repayment of salary or wages (4.3.7)	A
A-4	Chainsaw expenses (5.5)	A
A-5	Brushcutter expenses (5.5)	A
A-6	Remuneration received by a Québec sailor (5.7)	A
A-7	Canadian Forces personnel deduction (5.8)	A
A-8	Deduction for police officers (5.8)	A
A-9	Deduction for foreign specialists (5.9)	A
A-10	Deduction for foreign researchers (5.9)	A
A-11	Deduction for foreign researchers on a post-doctoral internship (5.9)	A
A-12	Deduction for foreign experts (5.9)	A
A-13	Deduction for foreign professors (5.9)	A
A-14	Exemption rate (5.9)	A
B-1	Canada Pension Plan (CPP) contribution (4.4)	B
D-1	Retirement compensation arrangement (4.6.2)	D
D-2	Contribution for service before 1990 – Contributor (4.6)	D
D-3	Contribution for service before 1990 – Non-contributor (4.6)	D
G-1	Taxable benefit paid in kind (4.9)	G
G-2	Pensionable earnings under the Canada Pension Plan (CPP) (4.9.5)	G
K-1	Trips for medical services (4.13)	K
L-2	Volunteer – compensation not included in boxes A and L (4.14.10)	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-7	Benefit related to a security option at the time of death ¹	L
L-8	Election respecting security options ¹	L
L-9	Security option deduction under section 725.2 of the <i>Taxation Act</i> ¹	L
L-10	Security option deduction under section 725.3 of the <i>Taxation Act</i> ¹	L
O-2	Deduction for patronage dividends (4.17.14)	O
O-3	Redemption of preferred shares (4.17.14)	O
O-4	Repayment of wage loss replacement benefits (4.17.16)	O
R-1	Box R: Employment income (4.20)	R
V-1	Tax-exempt benefit for board and lodging ¹	V
200	Currency used (4)	N/A
201	Allowance for childcare expenses	N/A
211	Benefit related to previous employment (4.3.10)	A
235	Premium paid to a private health services plan (4.12)	N/A
RZ- (code case O)	Amount corresponding to one of the incomes included in box O	Code (case O)

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



4.28 Identification

4.28.1 Identification of the individual

In the space marked “Nom de famille, prénom et adresse du particulier,” enter the individual’s last name, followed by the first name and last known address (including the postal code). Make sure that the family name is identical to the name shown on the individual’s social insurance card or in the individual’s confirmation of SIN letter.

Enter the individual’s social insurance number (SIN). This number must be identical to the number shown on the individual’s social insurance card or in the individual’s confirmation of SIN letter. **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.**

Social insurance card or confirmation of SIN letter

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

You are also obliged to provide a new employee who does not yet have a social insurance card or confirmation of SIN letter with information on how he or she can obtain one. This information is available from Service Canada.

AQPP 197, AQPP (r. 1) 8

Social insurance number (SIN)

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. Failure to indicate the individual’s SIN may result in penalties for both the individual and the person completing the slip. The latter person must make a reasonable effort to obtain the number from the individual, for example, request it verbally and in writing. A record must be kept of the dates on which these requests are made, as must be a copy of correspondence sent to the individual. 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 fail to provide information required on a prescribed form.

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

4.28.2 Identification of the employer or payer

Enter on each RL-1 slip, in the space marked “Nom et adresse de l’employeur ou du payeur,” your name and 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.

4.28.3 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.

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" has the same meaning as the term "net salary or wages" in the *Act respecting industrial accidents and occupational diseases*.

Table 3 Treatment of amounts paid following an industrial accident

Before the CSST's decision	How to treat the amounts paid	RL slip concerned	Additional information
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 Box C	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			
– paid by the employer	Employment income ²	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	Additional information
You paid a top-up amount. ⁴	Employment income	RL-1 slip Box A	N/A
You received a reimbursement or repayment:	No adjustment	N/A	N/A
<ul style="list-style-type: none"> • Advance of indemnities or loan 	No adjustment	N/A	N/A
<ul style="list-style-type: none"> • Salary or wages, or wage loss replacement benefits 	Repayment of salary or wages, or wage loss replacement benefits for amounts paid in the current year	RL-1 slip ⁵ Box A or O	N/A
	Repayment of salary or wage loss replacement benefits for amounts paid in a previous year	RL-1 slip	A-3 or O-4 ⁶
<ul style="list-style-type: none"> • Excess amount 	Repayment of salary or wages for amounts paid in the current year	RL-1 slip ⁷ Box A	N/A
	Repayment of salary or wages for amounts paid in a previous year	RL-1 slip	A-3 ⁸
You were not reimbursed or repaid.			
<ul style="list-style-type: none"> • Advance of indemnities or loan 	Taxable benefit equal to the amount not repaid	RL-1 slip Box A and L	N/A
<ul style="list-style-type: none"> – not repaid in full by the employee 	Employment income	RL-1 slip Box A	N/A
<ul style="list-style-type: none"> – repayment by the employee using sick leave⁹ 	No adjustment	N/A	N/A
<ul style="list-style-type: none"> • 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)			
<ul style="list-style-type: none"> • 100% of net salary or wages 	Income replacement indemnity	RL-5 slip Box C	N/A
<ul style="list-style-type: none"> – reimbursed by the CSST 	Other indemnities paid by the employer further to an industrial accident	RL-1 slip Box O (code RT)	N/A
<ul style="list-style-type: none"> – not reimbursed by the CSST (reimbursement not requested) 	Employment income	RL-1 slip Box A	N/A
<ul style="list-style-type: none"> • 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. The excess amount is an amount paid by the employer to an employee that is greater than the income replacement indemnity provided for under the *Act respecting industrial accidents and occupational diseases*.
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 4.17.16.
3. Wage loss replacement benefits paid by an insurer under a wage loss replacement plan to which the employer contributed.
4. A top-up amount is an amount that an employer paid to an employee **in addition to** the indemnity that the CSST paid the employee, after a favourable decision by the CSST.
5. Any amounts you receive as a reimbursement from the CSST or as a repayment from an employee for salary or wages paid to the employee in the year must be subtracted from the amount in box A for a repayment of salary or wages or from the amount in box O for a repayment of a wage loss benefit.
6. The reimbursement that you received from the CSST or the repayment from an employee which relates to an amount paid to the employee in a previous year must be entered in a blank box, followed by the amount. Enter either "A-3," followed by the amount of the repayment of salary or wages, or "O-4," followed by the amount of the repayment of wage loss replacement benefits. The employee may then claim a deduction for the repayment of salary or wages or the repayment of wage loss replacement benefits in his or her income tax return.
7. See note 5.
8. See note 6.
9. 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 4.17.13).

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 following table). 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.

Important

The employment income that you enter in box R **must not be included in box A of the RL-1 slip**. Moreover, you must enter "R-1" in a blank box, followed by the amount of employment income included 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 following two conditions must be met: <ul style="list-style-type: none"> • The employer manages and administers the business on a reserve or premises. • 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.	At least one of the following conditions must be met: <ul style="list-style-type: none"> • The Indian lives on a reserve. • The employer manages and administers the business on a reserve or premises.
More than 50% of the employment duties are performed off a reserve or premises.	The following two conditions must be met: <ul style="list-style-type: none"> • The Indian lives on a reserve. • The employer manages and administers the business on a reserve or premises.

Example

An employer that manages and administers a business on a reserve pays an Indian employee a gross annual salary of \$26,000 during the year. 40% of the employee's duties are performed on the reserve and 60% are performed off 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 off 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 boxes R and R-1; 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 boxes R and R-1 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 opposite, 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 Indian.

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 Part 4) the total amount of remuneration paid to the employee, including the allowances related to the work.

If, during the year, you sold products (for example, gas or oil) or services (for example, repairs) 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.

64.3, 78, IMP. 78-2

5.6 Employees who work outside of Canada

If you are a specified employer, you must file an RL-1 slip and enter the full amount of the employee's remuneration in box A. You must also enter taxable benefits in box A and other relevant boxes of the slip. Such benefits 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. 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. The deadline for filing the RL-17 slip is the same as 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: Remuneration for Employment Outside Canada*(RL-17.G-V).

For more information on specified employers, see section 12.4.4 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, during the year, 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 complete 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).

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 a deduction in his or her income tax return.

For more information, see section 12.7 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.



5.9 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 of 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, see section 12.3 of the *Guide for Employers* (TP-1015.G-V).

You must complete an RL-1 slip for such an employee in the usual way. You must indicate on the RL-1 slip one of the following codes in a blank box, 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” 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, or for a financial services corporation.
- Enter “A-10” 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” 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” 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” if the employee was a professor who worked at a Québec university.

In addition, enter “A-14” in another blank box, followed by the exemption rate. When two different exemption rates apply in the same year, **enter only one exemption rate** on the slip. This rate must correspond to the result of the following calculation: the total deduction for the year **divided** by the gross salary or wages paid to your employee for the year, **multiplied** by 100.

Example

In July, a foreign professor will start the last year of his five-year exemption period. A 50% exemption rate applies to the salary paid from January to June and a 25% exemption rate applies to the salary paid from July to December.

Gross salary

January to June		\$40,000
July to December	+	\$60,000
	=	\$100,000

Deduction

January to June (\$40,000 x 50%)		\$20,000
July to December (\$60,000 x 25%)	+	\$15,000
	=	\$35,000

Exemption rate

$(\$35,000 \div \$100,000) \times 100$		35
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Enter “A-13” in a blank box on the RL-1 slip, followed by the amount of the deduction for the year, \$35,000, and enter “A-14” in another blank box, followed by the 35% exemption rate for the year.

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 information related to the deduction to which the employee is entitled.

The employee needs these documents in order to claim a deduction in his or her income tax return.

Note

Certain foreign employees are entitled to an exemption on income from all sources and not only on their salary or wages. 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.

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



6 FILING THE RL-1 SUMMARY

Purpose of the RL-1 summary

Form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions* (the RL-1 summary), is used to compare source deductions of income tax, QPP contributions, QPIP premiums, and the contribution to the health services fund with the amount of duties that you reported for the year. The RL-1 summary is also used to calculate your contribution to the financing of the CNT, your contribution to the WSDRF and the total of your eligible training expenditures that may be carried forward (where applicable).

Information concerning the amounts that you remit to the CSST cannot be added to the remittance slip of the RL-1 summary. 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, according to your remittance frequency) that we have sent you.

Persons required to file the RL-1 summary

You must file the RL-1 summary 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 employer contribution to the health services fund.

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

The RL-1 summary must be filed using the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) prescribed by the President and Chief Executive Officer of Revenu Québec. Copy 1 of the paper RL-1 slips must be enclosed with the RL-1 summary, unless you file the slips online. See section 3.3 for information about filing RL-1 slips.

Make sure that you correctly distribute the amounts withheld and employer contributions in each box of the remittance slip of the RL-1 summary.

Important

If a person (for example, a payroll service provider) files RL-1, RL-2 or RL-25 slips with us on your behalf, make sure that the person also files the RL-1, RL-2 and RL-25 summaries. Even if you have mandated a person to file these documents for you, you are not freed of your obligation to file them. If the person does not file them, you will have to. As well, copy 1 of paper slips must not be enclosed with the summaries if the slips were filed online.

Employers that have more than one account number

If you have more than one employer account, you must file an RL-1 summary and the RL-1 slips for each account, 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) for each one.

All data pertaining to the contribution to the WSDRF must be included on a single RL-1 summary because this contribution must be calculated on the basis of all of your establishments.

Example

A corporation has two establishments. The first establishment's payroll is \$600,000 and the second establishment's is \$700,000. The corporation's total payroll is therefore \$1,300,000. Since its total payroll is over \$1,000,000, it is subject to the *Act to promote workforce skills development and recognition*. The corporation must therefore provide, on a single RL-1 summary, the information pertaining to the contribution to the WSDRF for both of its establishments.

AWSDR 3

6.1 Filing methods

The prescribed RL-1 summary is available on our website and can be completed directly onscreen.

Clic Revenu online services

If you are registered for Clic Revenu online services, you can file the RL-1 summary online. To safeguard our website and to protect the confidential nature of the tax and financial data transmitted online, we use state-of-the-art technology and equipment.



If you are not registered for Clic Revenu online services, you **must** send us the paper form.

Clic Revenu online services allow you to

- enter RL-1 summary data onscreen;
- view amounts paid or payable;
- be guided through the process of completing the RL-1 summary;
- have RL-1 slip totals automatically calculated and carried to the RL-1 summary, thereby preventing transcription errors;
- print the RL-1 summary;
- keep data until they are transmitted;
- transmit data online;
- receive confirmation of your transmission;
- make an online payment if the RL-1 summary indicates that you have a balance due;
- continue to consult the data transmitted for a certain period of time.

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 RL-1 summary already submitted.

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

6.2 Transmission and filing deadline

You must mail the paper RL-1 summary or use Clic Revenu online services to transmit it **by the last day of February following the year covered by the summary**. Copy 1 of the paper slips must be enclosed with the RL-1 summary, unless you file the slips online. See section 3.3 for information about filing RL-1 slips.

Documents that were not filed using Clic Revenu must be **mailed** to one of the following addresses:

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

1086R65

6.2.1 Special cases

Employers that cease to carry on their business

If you cease to carry on your business at some point in the year, you must file the RL-1 slips and the RL-1 summary (form RLZ-1.S-V, or RLZ-1.ST-V, as applicable) **within 30 days after the date on which the activities of the business ceased**. Indicate the amount of your source deductions and employer contributions on the lines of the RL-1 summary and the appropriate boxes of the remittance slip.

Contribution to the health services fund

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 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.

If you were carrying on another business on December 31 of the year, you must recalculate the total payroll to include the total salaries and wages paid in the year by you and by any employers associated with you on December 31 of that year. If the contribution rate you calculate differs from the one entered on the initial RL-1 summary you filed, you must recalculate the contribution to the health services fund and file a second RL-1 summary **by the last day of February of the year following the year covered by the slips**. 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.

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

If you temporarily cease to make remittances of source deductions and contributions, but continue to carry on your business, you must file your RL-1 slips and the RL-1 summary (form RLZ-1.S-V, or RLZ-1.ST-V, as applicable) **no later than the last day of February of the year following the year covered by the slips**.

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

If you permanently cease to make remittances and contributions because you no longer have any employees, you must file an initial RL-1 summary (form RLZ-1.S-V or RLZ-1.ST-V, as applicable) **by the 20th day of the month following the month in which you made your final remittance**. Indicate the amount of your source deductions and employer contributions on the lines of the summary and appropriate boxes of the remittance slip.

Contribution to the health services fund

You must file a second RL-1 summary **by the last day of February of the year following the year covered by the slips**, 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 through 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 Death of the person required to file the RL-1 summary

If the person required to file the RL-1 summary 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 the RL-1 summary

In the appropriate box near the top of the RL-1 summary enter the number of RL-1, RL-2 and RL-25 slips you are filing on paper with your RL-1 summary or online. If you submitted RL-slip data online (in XML), enter, where applicable, the transmitter number in the box provided.

Statement of duties (by month)

In the box in Part 1 of the RL-1 summary, indicate the duties that you **reported** to us during the year and that are not shown in Part 1 (such as the duties for the month of December), even if they have not yet been paid.

If the pre-printed entries shown in the box 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 the RL-1 summary **must correspond** to the total of the amounts entered in the box in Part 1 (including the amounts you added).

CSST payments

The CSST amounts that you paid to Revenu Québec during the year do not appear in Part 1 of the RL-1 summary. Note that information concerning the amounts that you remit to the CSST **must not** be added to the remittance slip of the RL-1 summary. Accordingly, no CSST payments are to be included with the slip.

To remit amounts to the CSST, you must use 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) that we have sent you.

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

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

If you have a balance due on line 27 because of duties you should have reported and paid during the year, each unpaid duty 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. If you wait until you file the RL-1 summary, interest will be added to the amount payable and a penalty may be imposed.

On line 26 of the RL-1 summary, you must take into account the remittance you made for December 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 and QPIP premiums 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.

The amount on line 27 of the RL-1 summary must be carried to line 91 of the remittance slip.

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



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

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

6.5.1 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 and wages paid during the year by you and by any employers associated with you on December 31 of that year, even if the associated employers carried on their activities outside Québec (see the note). As such, your total payroll is equal to the sum of the following amounts:

- the amount entered on line 30 of your RL-1 summary 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 entered on line 30 (or would have entered on line 30 had they carried on all of their activities in Québec);
- the total salaries and wages paid 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.

Note

The status of associated employers must be determined on a **worldwide basis**, by taking into account all associated employers at the end of the calendar year, **regardless of where they carried on their activities and whether they are subject to the Taxation Act**. 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 with each other on December 31 of the year.

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 the RL-1 summary and on line 90 of the remittance slip.

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

6.5.2 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 in the previous year 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 (the amount in box R-1). If you are an Indian employer, see section 12.6 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 (amount in box A-1);
- the amounts that you allocated under an employee trust, if you are the trustee of such a trust (amount in box A-2);
- 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;
- the value of a benefit from amounts that you have paid to acquire, for the benefit of the employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.

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

6.5.3 Exempt wages (line 32)

If you were entitled to an exemption from the contribution to the health services fund for the year, for a corporation or a partnership that operates a business carrying out a major investment project in Québec or a large investment project in Québec, enter

- in box 31 the number 06;
- on line 32 the total salaries and wages you paid in the year that are exempt from the contribution. The amount corresponds to the portion of the amount entered on line 30 that relates to eligible activities and that is included in the exemption period.

Note

The exempt wages must be included in the total payroll used to calculate your rate of contribution to the health services fund.

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

6.5.4 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 for the year (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 $W = 2.31 + (0.39 \times S)$, 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, with the digit in the second decimal place being 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 the year by you and by any employers associated with you on December 31 of that year, even if the associated employers carried on their activities outside Québec (see section 6.5.1).

Example

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

Calculation of the

$$\begin{aligned} \text{contribution rate} &= 2.31 + (0.39 \times S) \\ &= 2.31 + [0.39 \times (M \div 1,000,000)] \\ &= 2.31 + [0.39 \times (2,140,000 \div 1,000,000)] \\ &= 2.31 + (0.39 \times 2.14) \\ &= 2.31 + 0.835 \\ &= 3.145 \end{aligned}$$

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 mandatory 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

6.5.5 Reduction of the contribution to the health services fund for the creation of specialized jobs (line 37c)

If, after June 4, 2014, you hired an employee to hold a recognized full-time job in Québec, and your total payroll for the year is less than \$5 million, you may be able to take advantage of a reduction in the contribution to the health services fund until December 31, 2020, for the increase in your payroll attributable to the hiring of specialized employees. To calculate the reduction and obtain a refund, complete form LE-34.1.12-V, *Reduction of the Contribution to the Health Services Fund: Creation of Specialized Jobs*, and enclose it with the RL-1 summary.

Successive employers

If, after June 4, 2014, an employer succeeds another employer further to the formation, liquidation or winding-up of a legal person or a partnership (hereinafter referred to as the "new employer"), the following rules apply:

- Where an employee was an eligible employee of the employer that was succeeded by a new employer, the employee is considered to be an eligible employee of the new employer if the employee holds a recognized full-time job.
- The new employer's reference year is deemed
 - to have ended immediately before the beginning of the year in which the new employer succeeded another employer, if that other employer had a reference year, or
 - to be the first calendar year after 2012 in which the new employer carried on a business throughout the entire year, if the employer succeeded by the new employer did not have a reference year.

Note

When an employer is succeeded by a new employer, the new employer is deemed to have carried on a business throughout all the months during which the other employer carried on a business.

- The total payroll for the new employer's reference year is deemed to be equal to the total of the following amounts:
 - the total payroll for the reference year of an employer succeeded by the new employer, if that other employer had a reference year;
 - the total payroll for the period of the year that ends before the moment that one employer succeeds another employer, if that employer did not have a reference year.



6.5.6 Contribution to the health services fund (line 39)

If you have a balance due on line 39 of the RL-1 summary, 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 Part 8 of the 2014-01 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 the RL-1 summary**. 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 the RL-1 summary. 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

6.6 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 the year, use the version of form LE-39.0.2-V, *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail*, for the year in question. The form is available on our website. You are not required to submit the form with the RL-1 summary. However, you must keep it in case we ask for it.

6.6.1 Remuneration subject to the contribution (line 40)

Enter on line 40 the amount that you calculated on line 21 of form LE-39.0.2-V, and on line 41 the amount calculated on line 22 of form LE-39.0.2-V.

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 (amount in box R-1);
 - indemnities in lieu of notice that you paid to employees (see the definition in section 4.17.12) (amount included in box O);
 - other indemnities that you paid to employees as a result of the termination of a contract of employment (amount in box O);

minus

- directors' fees;
- the value of a benefit from amounts that you paid to acquire, on behalf of the employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.

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

6.6.2 Payment deadline

Your payment for the financing of the CNT for the year **must be received** at one of our offices or at a financial institution no later than the filing deadline for the RL-1 summary. 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 the RL-1 summary.

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

6.7 Contribution to the WSDRF (lines 50 to 53)

6.7.1 Payroll (line 50)

Enter your payroll amount on line 50 only if it exceeds \$1,000,000. Your payroll corresponds 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 (amount in box R-1);

minus

- the amounts you paid under an employee benefit plan, if you are the custodian of such a plan (amount in box A-1);
- the amounts you allocated under an employee trust, if you are the trustee of such a trust (amount in box A-2);
- the value of a benefit from amounts that you paid to acquire, on behalf of the employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.

AWSDR 4 and Schedule

Employers that have more than one account number

If you have more than one employer account, you must file an RL-1 summary and the RL-1 slips for each account, 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) for each one.

All data pertaining to the contribution to the WSDRF must be included on a single RL-1 summary because this contribution must be calculated on the basis of all of your establishments.

Example

A corporation has two establishments. The first establishment's payroll is \$600,000 and the second establishment's is \$700,000. The corporation's total payroll is therefore \$1,300,000. Since its total payroll is over \$1,000,000, it is subject to the *Act to promote workforce skills development and recognition*. The corporation must therefore provide, on a single RL-1 summary, the information pertaining to the contribution to the WSDRF for both of its establishments.

AWSDR 3

6.7.2 Eligible training expenditures (line 52)

Enter on line 52 your eligible training expenditures for the year (line 78 of the work chart at the end of the RL-1 summary) or the amount entered on line 51, whichever is less. 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 the year in question, enter "0" on line 53. You must file the RL-1 summary by the prescribed deadline (see section 6.2).

Eligible expenditures

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 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, go to the website of the Commission des partenaires du marché du travail at www.cpmnt.gouv.qc.ca.

Carry-over of expenditures

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



Example			
	2012	2013	2014
Total payroll	\$600,000	\$900,000	\$1,570,00

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 exceed 1% of your total payroll for the year, you may carry the excess amount to the following year or claim a tax credit using the form *Crédit d'impôt pour francisation ou formation dans les secteurs manufacturier, forestier et minier* (CO-1029.8.36.FM). The excess amount that you may carry forward to the following year is equal to the difference between the eligible training expenditures that may be carried forward to subsequent years and the eligible training expenditures used to claim this tax credit. In most cases, when you file your summary, you will not know the amount of expenditures you will use to claim a tax credit. Therefore, you will have to amend the work chart at the end of the RL-1 summary 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 the RL-1 summary (form RLZ-1.S-V)		2013	2014
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
77	Total eligible training expenditures (from the current year and previous years) that may be used to reduce or cancel the contribution on line 51	=	\$60,000
78	Amount used to reduce or cancel the amount on line 51 of the RL-1 summary. Carry this amount to line 52 of the RL-1 summary.	-	\$10,000 ¹
79	Eligible training expenditures that may be carried forward to subsequent years	=	\$50,000
	Eligible training expenditures used to claim a tax credit using form CO-1029.8.36.FM	-	\$20,000 ²
79 revised	(To take into account the eligible training expenditures used to claim a tax credit on form CO-1029.8.36.FM) Revised balance of eligible training expenditures that may be carried forward to subsequent years. Carry the amount to line 75 of next year's RL-1 summary or, as applicable, RLZ-1.ST-V form.	=	\$30,000 ⁴

1. Total payroll is \$1 million in 2013 and \$2 million in 2014.
2. If the taxation year ends on a date other than December 31, 2013 (on June 30, 2014, for example), the training expenditures to be entered are those that had been used to claim a tax credit using form CO-1029.8.36.FM filed for the taxation year ending June 30, 2014.
3. If the taxation year ends on a date other than December 31, 2014 (on June 30, 2015, for example), the training expenditures to be entered are those that were used to claim a tax credit using form CO-1029.8.36.FM filed for the taxation year ending June 30, 2015.
4. You are not required to file an amended RL-1 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 RL-1 summary you must take into account the eligible training expenditures used to claim a tax credit using form CO-1029.8.36.FM. 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

6.7.3 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)

6.7.4 Payment deadline

The payment for your contribution to the WSDRF for the year must be received at one of our offices or at a financial institution no later than the filing deadline for the RL-1 summary. See section 6.2.

Please make your cheque or money order payable to the Minister of Revenue of Québec and enclose it with the remittance slip of the RL-1 summary.

AWSDR 15, 19, TAA 27.1



6.8 Balance (line 70)

If the balance on line 70 of the RL-1 summary 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 the RL-1 summary, copy 1 of the paper RL-1, RL-2 and RL-25 slips (unless you submit the slips online), the remittance slip and your payment, by the filing deadline, to one of the following addresses:

- Montréal, Laval, Laurentides, Lanaudière and Montérégie:
Revenu Québec
C. P. 6700, succursale Place-Desjardins
Montréal (Québec) H5B 1J4
- 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 of the RL-1 summary 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 and employer contributions 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 and employer contributions online, you may use

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

TAA 12.0.1, 27.1

The online services and documents for employers are available on our website.

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

Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail – 2014

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 2014. See page 2 for important instructions.

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

Period From <table style="display: inline-table; border: none;"><tr><td style="border: 1px solid black; width: 15px; text-align: center;">Y</td><td style="border: 1px solid black; width: 15px; text-align: center;">M</td><td style="border: 1px solid black; width: 15px; text-align: center;">D</td></tr></table> to <table style="display: inline-table; border: none;"><tr><td style="border: 1px solid black; width: 15px; text-align: center;">Y</td><td style="border: 1px solid black; width: 15px; text-align: center;">M</td><td style="border: 1px solid black; width: 15px; text-align: center;">D</td></tr></table>	Y	M	D	Y	M	D	Number of employees remunerated in 2014	1
Y	M	D						
Y	M	D						
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					

Contribution to the financing of the CNT

Remuneration paid in 2014 (see the instructions on page 2)		10
Remuneration included in the amount on line 10 that		
<ul style="list-style-type: none"> • is subject to a levy by a parity committee, if you are governed by a decree under the <i>Act respecting collective agreement decrees</i>, or • was paid to employees under the <i>Act respecting labour relations, vocational training and workforce management in the construction industry</i> 		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, (see the instructions)	+	14
Add lines 11, 13 and 14.	=	15
Subtract line 15 from line 10.	=	16
Subtotal of remuneration subject to the contribution		
Total on the remuneration paid that exceeds \$69,000		17
	\$ 69,000	
Number of employees whose remuneration that exceeds \$69,000		18
Multiply line 18 by \$69,000.	=	19
Subtract line 19 from line 17.	=	20
Total excess amount		
Subtract line 20 from line 16.	=	21
Remuneration subject to the contribution		
	x 0.0008	
Multiply line 21 by 0.0008 .	=	22
Contribution to the financing of the CNT		

Keep this form for your files.

Instructions

Remuneration paid in 2014 (line 10)

Enter on line 10 the result of the following calculation:

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

plus

- the salaries or wages paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises (this amount is shown in box R of the RL-1 slip);
- 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 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;
- the value of a benefit derived from an amount paid by the employer to acquire after December 31, 2012, for the benefit of one of your employees, a share or a fractional share issued by the Fonds de solidarité FTQ or by Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi.

Other 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 who is **completely** 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;
- remuneration paid to an employee by an agency, 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.

Total remuneration paid that exceeds \$69,000 (line 17)

Enter on line 17 the aggregate of the remunerations paid in 2014 that

- are subject to the contribution (included on line 16); and
- exceed \$69,000 **for an employee**.

In the case of employees whose remuneration is included on line 12, you must take into account the remunerations that exceed \$69,000 **after the 50% reduction**.

For example, two employees were each paid a remuneration of \$75,000. Those remunerations are subject to the contribution to the financing of the Commission des normes du travail and must be included in the amount on line 16.

Another employee received a remuneration of \$200,000 that must be entered on line 12. That remuneration will be reduced by 50%, given that only 50% of the remuneration is subject to the contribution. The remaining \$100,000 is subject to the contribution and must be included on line 17 as it exceeds \$69,000.

The total amount to be entered on line 17 will therefore be \$250,000 (\$75,000 + \$75,000 + \$100,000).

Payment of the contribution

Your **payment** for 2014 **must be received** at one of our offices or at a financial institution **by February 28, 2015**. You must use the remittance slip attached to the RL-1 summary (RLZ-1.S-V) to make the contribution. **Do not return the remittance slip if you are making your payment online.**

If you cease to carry on your business in 2014, 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 2014, **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 RL-1 summary (form RLZ-1.ST-V, version 2014-01, or RLZ-1.S-V, version 2014-10, if this version is available).

1

Revenus d'emploi et revenus divers

Année

2014

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.

Numéro d'assurance sociale du particulier

Numéro de référence (facultatif)

Nom et adresse de l'employeur ou du payeur

Nom de famille, prénom et adresse du particulier

REVENU
QUÉBECRelevé officiel – Revenu Québec
Formulaire prescrit – Président-directeur général

Instructions et explication relatives aux cases du relevé 1

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 et contribution santé retenus à la source (ligne 451)
- F** Cotisation syndicale (ligne 373)
- G** Salaire admissible au RRQ (ligne 98.1)
- H** Cotisation au Régime québécois d'assurance parentale (RQAP) [ligne 97]
- I** Salaire admissible au RQAP (ligne 14 de l'annexe R)
- M** Commissions incluses dans le montant de la case A ou R (ligne 100)
- N** Dons de bienfaisance. Consultez le guide de la déclaration à la ligne 395.
- 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. Consultez le guide de la déclaration à la ligne 381.
- K** Voyages effectués par un résident d'une région éloignée reconnue. Consultez le guide de la déclaration à la ligne 236.
- L** Autres avantages
- P** Cotisation versée à un régime d'assurance interentreprises (grille de calcul 105)
- 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)

- CD** Subvention aux parents d'enfants assassinés ou disparus (ligne 154)
- 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** Paiements d'aide aux études d'un régime enregistré d'épargne-études (REEE) [ligne 154]
- RV** Paiements de revenus accumulés d'un 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 débroussaillage
- 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 96)
- D-1** Convention de retraite (ligne 207)
- 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 (ligne 102)
- G-2** Salaire admissible au RPC (ligne 96.1)
- 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 (ligne 231)
- L-5** Déduction pour un prêt à la réinstallation (ligne 297)
- L-7** Avantage pour option d'achat au décès
- L-8** Choix lié aux options d'achat de titres
- L-9** Déduction pour option d'achat de titres selon l'article 725.2 de la Loi sur les impôts (ligne 297)
- L-10** Déduction pour option d'achat de titres selon l'article 725.3 de la Loi sur les impôts (ligne 297)
- 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 (ligne 40 de l'annexe C)
- 211** Avantage relatif à un ancien emploi
- 235** Prime versée à un régime privé d'assurance maladie. Consultez le guide de la déclaration à la 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

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City
418 659-6299

Montréal
514 864-6299

Elsewhere
1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

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

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City
418 659-4692

Montréal
514 873-4692

Elsewhere
1 800 567-4692 (toll-free)

Complaints - Direction du traitement des plaintes

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City
418 652-6159

Elsewhere
1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal
514 873-4455

Elsewhere
1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

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

Québec City and other regions

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

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
avec la clientèle des entreprises
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

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3800, rue de Marly
Québec (Québec) G1X 4A5

Complaints - Direction du traitement des plaintes

Revenu Québec
3800, rue de Marly, secteur 2-2-4
Québec (Québec) G1X 4A5

2014-03