

# Calculation of the Contribution Related to Labour Standards

If you are an employer subject to the contribution related to labour standards, use this form to calculate your contribution for **2022**.

Be sure to read the instructions on page 3 before starting.

**2022**  
Calendar year

## 1 Information about the employer

Name of employer	Québec enterprise number (NEQ)	Identification number	File
			<b>R S</b>

### Employer code

If you are one of the employers below, enter the code that applies to you. Otherwise, leave the space blank.

- 1:** Municipality, metropolitan community or public transit authority
- 2:** School service centre, school board or educational institution
- 3:** Daycare centre
- 4:** Public institution that provides health services and social services

Enter this code on line 40 of the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V).

1a

## 2 Remuneration paid for the year

Total of the amounts from box A of the RL-1 slips			1	
<b>Indian employees</b>				
Total of the amounts entered after "R-1" on the RL-1 slips			+	2
<b>Retiring allowances</b>				
Total of all indemnities in lieu of notice paid to employees (amount included in box O [code RJ] of the RL-1 slip)			+	3
Total of all other indemnities for damages plus interest paid to employees further to the termination of their employment contract (amount included in box O [code RJ] of the RL-1 slip)			+	4
Add lines 1 through 4.			=	5
<b>Employee benefit plans, profit-sharing plans and employee trusts</b>				
Total of the amounts from box Q of the RL-1 slips			+	6
Add lines 5 and 6.			=	7
Total of the amounts entered after "A-1" on the RL-1 slips		8		
Total of the amounts entered after "A-2" on the RL-1 slips		+	9	
Add lines 8 and 9.		=		10
Subtract line 10 from line 7.			=	11
<b>Directors' fees</b>				
Total of all directors' fees you paid to directors			-	12
<b>Shares issued by the Fonds de solidarité FTQ or by Fondation</b>				
Value of a taxable benefit from an amount you paid to acquire, on behalf of an employee, a share or a fraction of a share issued by the Fonds de solidarité FTQ or Fondation			-	13
<b>Member of a commission or committee established under a Québec statute</b>				
Fees paid to a person who is appointed:				
• by the government as a member of a commission, including a public inquiry commission, an evaluation committee, a committee or panel of experts or a working group created for a set period;				
• as a member of a candidate selection or review committee established for that purpose under a Québec statute.			-	14
<b>Québec employees temporarily posted outside Canada</b>				
Salaries and wages paid to employees who were resident in Québec at the time of their posting to a country that has a social security agreement with Québec providing for reciprocal coverage of pension plans			-	15
Subtract lines 12 through 15 from line 11.				
Carry the result to line 20.				
	Number of employees paid in the year	16.1		
	<b>Remuneration paid for the year</b>		=	16

### 3 Remuneration subject to the contribution

Amount from line 16

#### Employees governed by a parity committee

Remuneration that is subject to a levy by a parity committee constituted under the *Act respecting collective agreement decrees*Name of parity committee Number of employees governed by the parity committee 

#### Employees governed by the Commission de la construction du Québec (CCQ)

Remuneration paid to employees under the *Act respecting labour relations, vocational training and workforce management in the construction industry*Number of employees governed by the CCQ 

#### Employees who operate heavy equipment

Remuneration paid to employees who use a truck, tractor, loader, skidder or similar heavy equipment that they provide at their own expense

Percentage of remuneration not subject to the contribution

× **50%**

Multiply line 23 by line 24.

=

#### Other remuneration not subject to the contribution

Enter the total of the following amounts:

- Remuneration paid to a domestic (that is, an employee who works for an individual and whose **main** function is the performance of household chores in the individual's dwelling; this includes an employee whose main function is to take care of or provide care to a child or to a sick, handicapped or elderly person, and to perform household chores in the dwelling that are not directly related to the immediate needs of the person in question).
- Remuneration paid to an employee who is **totally** excluded from the application of the *Act respecting labour standards*, such as a student who works during the school year in an establishment selected by an educational institution, under a job induction program approved by the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur.
- Remuneration paid to an employee whose duties consist **solely** in taking care of or providing care to a child or to a sick, handicapped or elderly person, where the care is provided in the home, and you are not seeking to make a profit from the work.
- Remuneration paid to an employee by an agency, an institution or a family-type resource 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 an institution, a regional council or a foster family 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.

Subtract lines 21, 22, 25 and 26 from line 20.

Subtotal of remuneration subject to the contribution =

#### Excess remuneration not subject to the contribution

Total amount of remuneration (included on line 27) of employees who were paid more than \$88,000

Maximum per employee

Number of employees whose remuneration exceeds \$88,000

**\$88,000**× 

Multiply line 29 by line 30.

Subtract line 31 from line 28.

=

Excess remuneration not subject to the contribution =

Subtract line 32 from line 27.

Remuneration subject to the contribution =

### 4 Contribution related to labour standards

Enter the amount from line 33 in the appropriate column.

Enter this amount in the appropriate column of line 41 of the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V).

Contribution rate

Multiply line 34 by the rate on line 35.

Enter the result in the appropriate column of line 43 of the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V).

Contribution related to labour standards =

	You did not enter a code in box 1a.	You entered a code in box 1a.
<input type="text" value="34"/>	<input type="text"/>	<input type="text"/>
× <input type="text" value="35"/>	<b>0.06%</b>	<b>0.02%</b>
<input type="text" value="36"/>	<input type="text"/>	<input type="text"/>

Keep this form for your files.

## Instructions

Employers are required to pay a contribution related to labour standards on the total remuneration paid to their employees that is subject to the contribution, **unless** the employer is one of the following:

- a religious institution;
- a fabrique (group of persons administering the funds and revenue allotted to the erection or maintenance of a church);
- a corporation of trustees for the erection of churches;
- an institution or charity whose object is to assist, directly and free of charge, persons in need;
- a business whose labour relations are governed by the *Canada Labour Code* (such as a bank, airport or radio station);
- an international government organization that has an establishment in Québec.

### Payment of the contribution

Your payment of the contribution related to labour standards for the year must be received by Revenu Québec or a financial institution by the deadline for filing the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V).

When you pay the contribution, you must submit the remittance slip included with the RL-1 summary. If you are making a remittance online, do not submit the paper remittance slip.