

Name of employer	Québec enterprise number (NEQ)
Address in full	Identification number
	Postal code

Year
2011

Do not use this area.
Date

Number of RL-1, RL-2 and RL-25 slips filed: on paper online on electronic media

Transmitter number, if applicable: **NP**

1 Statement of duties (by month)

Month	Amount paid or payable

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

2 Summary of deductions and contributions payable

QPP contributions

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

QPIP premiums

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

Québec income tax

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

Compensation tax (for financial institutions other than corporations)

Wages paid	20	x 1.5%	+	21
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Add lines 3, 9, 12 and 21. **Subtotal** = 25

QPP contributions, QPIP premiums, income tax and compensation tax remitted during the year using the applicable TPZ-1015-V remittance slips. The total of lines 26 and 38 must correspond to the total obtained in Part 1 above. - 26

Subtract line 26 from line 25. If the result is negative, enter it in parentheses. Carry the result to box 91 of the remittance slip on page 3.

QPP contributions, QPIP premiums, income tax and compensation tax = 27



Contribution to the health services fund

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

28

Wages subject to the contribution 30

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

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

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

- 38

Subtract line 38 from line 37. If the result is negative, enter it in parentheses. Carry the result to box 92 of the remittance slip on page 3.

Contribution to the health services fund = 39

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

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

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

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

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

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

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

WSDRF = 53

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

Balance = 70

Refund 71

Balance due 72

3 Certification

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

Name and position of the signee

Signature

Date

Area code

Telephone

Extension

Work chart – Eligible training expenditures that may be carried forward⁴

Balance of eligible training expenditures carried forward from previous years 75

Eligible training expenditures for the current year + 76

Add lines 75 and 76. = 77

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

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



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Summary of Source Deductions and Employer Contributions

Numéro d'identification :

Year

2011

Information

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

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

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

If the amount payable indicated in box 95 of the remittance slip is less than \$2, do not make a remittance; otherwise, make your remittance online, through an automated teller machine (ATM), or by cheque or money order

made payable to the Minister of Revenue of Québec. For more information, refer to section 6.9 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

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

Notes

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

Important

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

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



PBLA ZZ 80667665

Do not attach anything to the remittance slip.



Remittance Slip

Year

2011

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



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

Enclose your cheque or money order with the remittance slip.