

Name of employer _____

Québec enterprise number (NEQ) _____

Address in full _____ Postal code _____ Identification number: _____
File: **RS**

Year **2013**

Do not use this area.
Date _____

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

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** _____

Add lines 3, 9 and 12. **Subtotal** = **25** _____

QPP contributions, QPIP premiums, income tax and compensation tax¹ remitted during the year using the applicable TPZ-1015.R.14-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. Enter negative numbers preceded by a minus sign (-).
(A positive amount represents an amount to be paid in an instalment in the course of the year.) 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 fund²

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

28

Salary and wages subject to the contribution
(see the guide RL-1.G-V)

30

Exempt salary and wages.
(see the RL-1.G-V)

31

32

Subtract line 32 from line 30.

34

Contribution rate

36

%

Multiply the amount on line 34 by the rate on line 36.

37

Contributions to the health services fund remitted during the year using the applicable TPZ-1015.R.14-V remittance slips.
The total of lines 26 and 38 must correspond to the total obtained in Part 1.

38

Subtract line 38 from line 37.

Enter negative numbers preceded by a minus sign (-).

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)³

Carry the amount on line 41 to box 93 of the remittance slip on page 3. If you or your pay service has already remitted this amount to Revenu Québec, enter 0 in box 93. Make sure to also check the payments made through your financial institution.

Remuneration subject to the contribution

(calculated on the 2013-07 version of form LE-39.0.2-V)

40

x 0.08 %

41

Contribution to the Workforce Skills Development and Recognition Fund (WSDRF)⁴

Payroll, if over
\$1,000,000

50

x 1 %

51

Eligible training expenditures (maximum : amount on line 51).

Complete the work chart below.

52

Subtract line 52 from line 51.

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 summary and on the RL-1, RL-2 and RL-25 slips is accurate and complete.

Name and position of the signee

Signature

Date

Area code

Telephone

Extension

Work chart – Eligible training expenditures that may be carried forward

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 to the WSDRF (maximum: amount 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 years⁵

=

79

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



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Summary of Source Deductions and Employer Contributions

RLZ-1.S-V (2013-10)

Page 3 of 3

Year

2013

Identification number : _____

Information

This form must be completed by any person required to file RL-1, RL-2 or RL-25 slips. For information on how to file the RL-1 slip and the RL-1 summary, consult the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

Deadline for filing and distribution

On or before **February 28, 2014**, you must

- file the RL-1, RL-2 and RL-25 slips, as applicable, and the corresponding summaries for 2013;
- distribute the RL-1, RL-2 and RL-25 slips to the employees or beneficiaries, as applicable.

Filing the RL slips and summary with Revenu Québec

If you are filing more than 50 RL-1, RL-2 or RL-25 slips, you must send them to us online (in an XML file). Do not send us copy 1 of the paper RL slips, but keep copies of the slips for your files on paper or on some technological medium. For more information on online filing, visit our website at www.revenuquebec.ca.

If you are filing fewer than 51 RL-1, RL-2 or RL-25 slips, you must send them to us either online (in an XML file) or by mail (on paper). In the case of paper RL slips, send us only copy 1 of each slip.

Send the summary to us by mail (on paper) or online, using the Clic Revenu online services for businesses. See sections 3.3.2 and 6.1 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V). Note that you must mail us paper copies of the RL-2 and RL-25 summaries.

If you ceased to carry on your business in 2013, you must file the RL-1 summary and the RL-1, RL-2 and RL-25 slips within 30 days after the date on which the activities of the business ceased. If you permanently stop making remittances of source deductions and employer contributions but continue to carry on your business, you must file the RL-1 summary 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).

You can 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. Refer to section 6.8 of the guide 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.

Penalties

The *Tax Administration Act* provides penalties for filing remittance forms, RL slips or the corresponding summaries late or in the incorrect format.

Notes

1. The temporary increase of 0.9% in the compensation tax applicable to salaries and wages paid by a financial institution other than a corporation was eliminated retroactively to January 1, 2013. Consequently, to account for the elimination of this increase, since July 12, 2013, such financial institutions have been allowed to adjust their periodic remittances for each of these periods, without exceeding the amount of income tax deducted. If such an adjustment was not made in the year, you must include on line 26 the amount of the compensation tax paid and reported in the remittance forms (TPZ-1015.R.14-V).
2. To determine your total payroll and your contribution rate for the health services fund, refer to section 6.5 of the *Guide to Filing the RL-1 Slip* (RL-1.G-V). As a rule, if you are not a public sector employer, your contribution rate for the health services fund (line 36) will be 2.7% if your total payroll is \$1 million or less, and 4.26% if your total payroll is \$5 million or more. If your total payroll is greater than \$1 million but less than \$5 million, see section 6.5.4 of the guide.
3. To determine the date for remitting the contribution to the financing of the CNT, refer to section 6.6 of the guide RL-1.G-V.
4. For the details concerning the contribution to the WSDRF, refer to section 6.7 of the guide RL-1.G-V.
5. If you are claiming one of the tax credits on form CO-1029.8.36.FM, *Crédit d'impôt pour francisation ou formation dans les secteurs manufacturier, forestier et minier*, you must amend the work chart for eligible training expenditures that may be carried forward to subsequent years. For more information, refer to section 6.7.2 of the guide RL-1.G-V.

Important

Complete pages 1 and 2 and send them together with the remittance slip and any remittance being made.

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 remittance frequency).



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Do not attach anything to the remittance slip.



Remittance Slip

Year

2013

RLZ-1.S-V (2013-10)



Québec enterprise number (NEQ) _____

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)

Make sure that employer's address, NEQ and identification number are shown on this slip. Enclose with the remittance slip your cheque or money order for the amount shown on line 95.

Cannot be used to make a payment at a financial institution