

Name of employer _____

Québec enterprise number (NEQ) _____

Mailing address _____ Postal code _____ Identification number _____
File: **RS**

Year **2015** Do not use this area.
Date _____

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

1 Statement of duties (by month)

	Month	Duties 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) _____ _____

Employer contribution _____ + _____ ▶ _____

QPIP premiums

Employee premiums (RL-1 slips, box H) _____ _____

Employer premium _____ + _____ ▶ _____

Québec income tax

RL-1 slips (box E) and RL-25 slips (box I) _____ _____

RL-2 slips (box J) _____ + _____ ▶ _____

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

Source deductions and employer contributions remitted in the year for the QPP, the QPIP and income tax using the applicable TPZ-1015.R.14-V remittance slips. _____ - _____

Subtract line 26 from line 25. Enter negative numbers preceded by a minus sign (-).¹
(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 and source deductions of income tax** = _____

Return this form to Revenu Québec with the remittance slip.



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Contribution to the health services fund

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

28

NAICS code, if the amount on line 28 is less than \$5,000,000, and more than 50% of the amount is related to activities in the primary and manufacturing sectors²

29

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

30

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

31

32

Subtract line 32 from line 30.

= 34

Contribution rate³

x 36

%

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

Contribution to the health services fund before the reduction

= 37

Reduction of the contribution to the health services fund for the creation of specialized jobs (complete form LE-34.1.12-V)

Amount eligible for the reduction

37a

Reduction rate

x

37b

%

Reduction of the contribution to the health services fund for the creation of specialized jobs. This amount cannot be greater than that on line 37.

=

▶ 37c

Contribution to the health services fund remitted in the year using the applicable TPZ-1015.R.14-V remittance slips

38

Subtract lines 37c and 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)⁴

Carry the amount on line 41 to box 93 of the remittance slip on page 3. If you or your payroll 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 version of form LE-39.0.2-V for 2015)

40

x

0.08%

▶ 41

Contribution to the Workforce Skills Development and Recognition Fund (WSDRF)⁵

Payroll, if over

\$2,000,000

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 it on line 71; otherwise enter it 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.

Eligible training expenditures that can be carried forward to subsequent years⁶

= 79

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



Summary of Source Deductions and Employer Contributions

RLZ-1.S-V (2015-10)

3 of 3

Year

2015

Identification number: _____

Information

This form is for any person required to file RL-1, RL-2 or RL-25 slips. For more information on how to file the RL-1 summary, consult the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

Note that no information concerning the amounts that you pay for the CSST is to be included on the remittance slip below. To report and pay such amounts, 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.

Deadline for filing and distribution

On or before February 29, 2016, you must:

- file RL-1, RL-2 and RL-25 slips for 2015;
- file RL-1, RL-2 and RL-25 summaries for 2015;
- distribute the RL-1, RL-2 and RL-25 slips to employees or beneficiaries, as applicable.

Filing RL slips and summaries 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). If you send us the RL slips online, do not mail us copy 1 of the paper slips. However, be sure to keep the RL slips on a technology-based medium or keep paper copies of the slips. 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 RL-1 summary to us by mail (on paper) or online using the Clic Revenu online services for businesses (refer to sections 3.3.2 and 6.2 of guide RL-1.G-V). Note that you must send the RL-2 and RL-25 summaries to us by mail (on paper).

If you ceased to carry on your business in 2015, 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).

Remittance

You can make your remittance online, at 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 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

Under the *Tax Administration Act*, you are liable to a penalty if:

- you file a remittance slip, RL slip or RL summary late;
- you fail to provide required information in a remittance slip, RL slip or RL summary;
- you fail to meet a remittance deadline.

Notes

1. You cannot request a refund for an overpayment of source deductions of income tax, employee QPP contributions or employee QPIP premiums. Only the employee in question can request a refund for an overpayment by filing an income tax return.
2. The activities in the primary and manufacturing sectors are grouped under codes 11, 21, 31, 32 and 33 of the North American Industry Classification System (NAICS) Canada. A description of the codes is available on the Statistics Canada website.
3. As a rule, if your total payroll is \$1 million or less and you are not a public-sector employer, your contribution rate for the health services fund is 2.7%. The rate is 1.6%, however, if you entered an NAICS code on line 29.
If your total payroll is greater than \$1 million but less than \$5 million, refer to section 6.5.5 of guide RL-1.G-V. If your total payroll is \$5 million or more, your contribution rate for the health services fund is 4.26%.
4. To determine the deadline for remitting the contribution to the financing of the CNT, refer to section 6.6 of guide RL-1.G-V.
5. For the details concerning the contribution to the WSDRF, refer to section 6.7 of guide RL-1.G-V.
6. If you are claiming one of the tax credits on form CO-1029.8.36.FM, *Crédit d'impôt pour formation dans les secteurs manufacturier, forestier et minier*, you must amend the work chart for eligible training expenditures that can be carried forward to subsequent years. For more information, refer to section 6.7.2 of guide RL-1.G-V.



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Do not attach anything to the remittance slip. ✂



Remittance Slip

Year

2015

RLZ-1.S-V (2015-10)

Québec enterprise number (NEQ) _____

90. Total payroll (health services fund). Do not include this amount in box 95.	91. QPP, QPIP and source deductions of income 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 the employer's address, NEQ and identification number are shown on this slip. Enclose with the remittance slip a cheque or money order for the amount shown on line 95.

Cannot be used to make a payment at a financial institution