



## 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 sectors<sup>2</sup> 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 rate<sup>3</sup> 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 related to labour standards<sup>4</sup>

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 2016) 40 x **0.08%** 41

### Contribution to the Workforce Skills Development and Recognition Fund (WSDRF)<sup>5</sup>

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 years** = 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 (2016-10)

3 of 3

Year

**2016**

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 you must not use the remittance slip below to report and make CNESST payments (relating to occupational health and safety). 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 28, 2017, you must:**

- file RL-1, RL-2 and RL-25 slips for 2016;
- file the RL-1 summary for 2016;
- 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) using software authorized by Revenu Québec or the services available in My Account for businesses. 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](http://www.revenuquebec.ca).

**If you are filing fewer than 51 RL-1, RL-2 or RL-25 slips**, you must send them to us online (in an XML file) using software authorized by Revenu Québec or the services available in My Account, or by mail (on paper). If you send paper slips by mail, send only **copy 1** of each slip.

Send the RL-1 summary to us by mail (on paper) or online using the services available in My Account.

**If you ceased to carry on your business in 2016**, 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.

## 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. If the amount payable shown 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 6.3.5 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 related to labour standards, refer to section 6.4 of guide RL-1.G-V.
5. For the details concerning the contribution to the WSDRF, refer to section 6.5 of guide RL-1.G-V.



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Do not attach anything to the remittance slip.



## Remittance Slip

Year

RLZ-1.S-V (2016-10)

**2016**

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. Labour standards (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