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GUIDE TO FILING  
THE RL-1 SLIP

EMPLOYMENT AND  
OTHER INCOME

2019

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This guide must be used for 2019. It will help you file the RL-1 slip (employment and other income).

This guide does not take into account legislative amendments announced after October 31, 2019, and the information in it does not constitute a legal interpretation of the *Taxation Act* or any other legislation. You must therefore make sure that the information reflects current fiscal legislation.

For more information, contact us at one of the numbers or addresses given at the end of this guide.





# PRINCIPAL CHANGES

## **New guide for the RL-1 summary**

The information on how to complete the RL-1 summary (form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*) that was previously found in this guide is now in the new *Guide to Filing the RL-1 Summary* (RLZ-1.S.G-V).

The new guide provides instructions and explanations with regard to the amounts you have to enter on the RL-1 summary and information on the payment methods available if you have a balance of source deductions and employer contributions due.

## **Repayment of employment income paid by mistake in a previous year**

If you paid employment income to an employee by mistake in a previous year, the employee must generally repay you an amount equal to the **gross income** paid by mistake and recover any income tax, Québec Pension Plan (QPP) contributions and Québec parental insurance plan (QPIP) premiums withheld on that income from us.

However, under measures introduced on January 15, 2019, an employee may repay you an amount equal to the **net income** paid by mistake **in a previous year** (amount equal to the gross income paid by mistake minus source deductions) **under certain conditions**. In this situation, you will be able to recover the source deductions you overpaid directly.

For more information, see section 4.12.



# 1 GENERAL INFORMATION

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## 1.1 Is this guide for you?

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Use this guide if you are an employer or a payer and you have to file the RL-1 slip (*Revenus d'emploi et revenus divers*). It provides instructions and explanations regarding the amounts you have to enter in the boxes of the slip.

For information about:

- filing the RL-1 summary, consult the *Guide to Filing the RL-1 Summary* (RLZ-1.S.G-V);
- the most common taxable benefits, and the value of a benefit that must be included in an employee's income and in which boxes of the RL-1 slip you must enter it, consult the document *Taxable Benefits* (IN-253-V);
- source deductions and employer contributions, consult the *Guide for Employers* (TP-1015.G-V).

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## 1.2 Purpose of the RL-1 slip

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You file the RL-1 slip to report:

- the salary or wages and any other remuneration paid to an employee;
- the taxable benefits granted to an individual who receives them as a shareholder or as a member of a partnership (also referred to as a partner);
- the commissions, fees and other amounts paid to a self-employed person, if Québec income tax was withheld from such amounts;
- certain income that is not a salary or wages (see section 3.17);
- amounts deducted at source from the above-mentioned types of remuneration.

Do not use the RL-1 slip to report the drawings of a self-employed person or a partner.

When we receive your RL-1 slips and RL-1 summary, we carry out a cursory review. If we notice that amounts reported on the RL-1 slips do not match those reported in the RL-1 summary, we will do one of two things. We may send you a notice of assessment detailing any revised amounts, or we may send you one or more of the following forms for you to complete:

- *Statement of Employee and Employer QPP Contributions* (LMU-141-V);
- *Statement of Québec Parental Insurance Plan Premiums* (LMU-150-V);
- *Statement of Employer Contributions* (LMU-142-V).

We forward certain information from the RL-1 slips to Retraite Québec and to the Ministère du Travail, de l'Emploi et de la Solidarité sociale. This information may be taken into account when an application for benefits is filed.



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### 1.3 Who is required to file an RL-1 slip?

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You are required to file an RL-1 slip if you paid salaries, wages, gratuities, tips, fees, scholarships or commissions in the year as an employer or payer.

#### **You have more than one account number**

If you have more than one employer account, you must file RL-1 slips for each account, under the name and identification number shown on 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) for each one.

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### 1.4 Are you required to file an RL-1 slip for an employee?

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As a rule, you have to file an RL-1 slip for an employee (whether resident in Québec or not) who:

- reports for work at one of your establishments located in Québec;
- is not required to report for work at one of your establishments (located in Québec or elsewhere), but is paid from one of your establishments located in Québec.

If the employee (whether resident in Québec or not) reports for work at one of your establishments located outside Québec or if the employee is paid from one of your establishments located outside Québec, see Table 1 below to find out if you have to file an RL-1 slip for that employee.

#### **Employee who receives an amount from a person with whom you are not dealing at arm's length**

If one of your employees receives an amount from a person with whom you are not dealing at arm's length, see section 4.10.

#### **Individual who is not your employee**

You must file an RL-1 slip for an individual who is not your employee where that individual:

- reports for work at one of your establishments located in Québec;
- is the employee of an employer who does not have an establishment located in Québec;
- performs a service for you in Québec as part of the individual's ordinary duties with his or her employer, in the course of your regular and ongoing activities;
- performs a service of the same nature as services performed by employees of employers that carry on the same type of business as you.

If you can show that you did not use the services of an individual who is not your employee (but the employee of an employer who does not have an establishment in Québec) in order to reduce your employer QPIP premiums, your employer contributions to the health services fund and to the WSDRF, and your contribution related to labour standards, you will not have to file an RL-1 slip for the employee.



**TABLE 1** Are you required to file an RL-1 slip for an employee?<sup>1</sup>

Where does the employee report for work?	Where is the establishment from which the employee is paid located?	Were QPP contributions or QPIP premiums withheld on the employee's salary or wages in the year?	Are you required to file an RL-1 slip for the employee?
Only at one of your establishments located in Québec	N/A	N/A	Yes
Only at one of your establishments located outside Québec, but in Canada	N/A	N/A	No
Only at one of your establishments located outside Canada	N/A	Yes	Yes <sup>2</sup>
		No	No
At one of your establishments located in Québec and at one of your establishments located outside Québec	N/A	N/A	Yes
The employee is not required to report for work at one of your establishments (located in Québec or elsewhere)	In Québec	N/A	Yes
	Outside Québec	Yes	Yes
		No	No

1. The information in this table applies to all employees (whether resident in Québec or not).
2. If the employee is subject to the QPP contribution under a certificate of coverage issued by Retraite Québec's Bureau des ententes de sécurité sociale, see section 4.13.

**1159.1; 1086R1; API 43, 43.1, 48, 48.1-48.3; API (r. 3); AQPP 7; AQPP (r. 2); AQPP (r. 6)**

## 1.5 Explanation of references

The information given below certain paragraphs refers to sections of different laws, regulations and interpretation bulletins. References to the *Taxation Act* consist of a number only. References to the *Regulation respecting the Taxation Act* consist of the letter "R" preceded and followed by numbers. All other letter-number references are to one of the laws or regulations, or to an interpretation bulletin listed in this section.

### Laws

AIFC *Act respecting international financial centres*  
 ALFIT *Act to establish a legal framework for information technology*  
 API *Act respecting parental insurance*  
 AQPP *Act respecting the Québec Pension Plan*  
 TAA *Tax Administration Act*

### Interpretation bulletins

IMP. Revenu Québec interpretation bulletin concerning the *Taxation Act*  
 RRQ. Revenu Québec interpretation bulletin concerning the *Act respecting the Québec Pension Plan*



## Regulations

- API (r. 3) *Regulation respecting parental insurance plan premiums*  
AQPP (r. 1) *Regulation respecting the assigning of a Social Insurance Number*  
AQPP (r. 2) *Regulation respecting contributions to the Québec Pension Plan*  
AQPP (r. 6) *Regulation respecting pensionable employment*

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## 1.6 Abbreviations

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BDC	Biotechnology development centre
CNESST	Commission des normes, de l'équité, de la santé et de la sécurité du travail
CPP	Canada Pension Plan
FTQ	Fédération des travailleurs et travailleuses du Québec
GST	Goods and services tax
HBP	Home Buyers' Plan
IFC	International financial centre
LLP	Lifelong Learning Plan
NAICS	North American Industry Classification System
PRPP	Pooled registered pension plan
QPIP	Québec parental insurance plan
QPP	Québec Pension Plan
QST	Québec sales tax
R&D	Scientific research and experimental development
RDSP	Registered disability savings plan
RESP	Registered education savings plan
RPP	Registered pension plan
RRSP	Registered retirement savings plan
SIN	Social insurance number
TFSA	Tax-free savings account
VRSP	Voluntary retirement savings plan
WSDRF	Workforce Skills Development and Recognition Fund



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## 1.7 Glossary

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The terms below are defined in the context of this guide.

### **Employee**

An individual who holds employment or an office.

### **Employment**

Work carried out by an individual under a written or verbal contract of employment (includes an office).

### **Employment income**

Income from employment or from an office.

### **Individual**

A natural person.

#### **NOTE**

For the purposes of this guide, the term “individual” refers both to an employee and to a recipient of an amount you pay as a payer.

### **Office**

A position for which an individual is entitled to be remunerated.

#### **NOTE**

A member of the board of directors of a corporation holds an office, even if he or she performs no administrative duties. An individual who is an elected or appointed representative also holds an office.

### **Person**

A natural person or a legal person.

### **Place of residence**

A person’s place of residence within the meaning of the *Taxation Act*.

#### **NOTE**

To determine the place of residence of an individual who leaves Québec or Canada, refer to interpretation bulletin IMP. 22-3/R2.

### **Remuneration**

Salary or wages and any other amount that you paid as an employer (for example, a retiring allowance) or as a payer (for example, pension benefits).

### **Remuneration paid and salary or wages paid**

Remuneration and salary or wages that are paid, allocated, granted or awarded.

#### **NOTE**

A tip allocated to an employee constitutes salary or wages paid to the employee, as does a benefit in kind (other than in cash) that you grant to an employee.

Under the QPIP, however, only remuneration actually paid to an employee is considered to be salary or wages paid. A benefit in kind generally does not constitute eligible salary or wages under the QPIP.

**1; 1015R1, 1015R2; AQPP 1, 37.1**



## Salary or wages

Gross employment income, including the following amounts and any similar payment made to an employee or a former employee:

- taxable benefits (including taxable allowances);
- commissions;
- overtime pay;
- vacation pay;
- retroactive pay, including payments resulting from a collective agreement signed before the death of an employee;
- tips (including allocated tips);
- advances;
- gratuities (including bonuses and incentives);
- certain amounts paid further to an industrial accident – CNESST (see section 4.2);
- indemnities paid further to a precautionary cessation of work (that is, the amount paid to an employee under the *Act respecting occupational health and safety* for the first five days following the date on which the employee stopped working);
- the portion of the salary or wages (earned during the year) that is to be paid in another year, under a salary deferral arrangement;
- amounts paid to an employee during a self-funded leave of absence;
- out-of-Canada living allowances;
- location incentives paid to a physician;
- directors' fees;
- amounts paid after an employee's death (other than a death benefit), provided the payments were foreseeable at the time of death;
- fees paid in connection with employment (for example, the fees paid to council or committee members);
- earnings loss benefits, supplementary retirement benefits and career impact allowances (formerly "permanent impairment allowances") paid under the *Veterans Well-being Act* (federal statute);
- an amount paid to an employee by a person with whom the employer is not dealing at arm's length, if the amount would have been included in the employee's salary or wages had the salary or wages been paid by the employer.

### NOTE

In this guide, contrary to the definition provided in tax legislation, the term "salary or wages" does not include the following:

- wage loss replacement benefits paid under a wage loss replacement plan to which the employer contributed;
- amounts paid by a trustee of an employee trust or a profit-sharing plan;
- amounts paid by a custodian of an employee benefit plan.

**1, 1159.1 ("base wages")**



## 2 FILING THE RL-1 SLIP

### 2.1 Filing methods

You must file the RL-1 slip in the prescribed form.

To file, you can use:

- the online services in My Account for businesses;
- software authorized by Revenu Québec for filing RL-1 slips that you have purchased (go to the Partners section of our website for a list of authorized software);
- software you have developed for filing RL-1 slips that meets our requirements (go to the Partners section of our website for more information);
- the PDF slip that can be completed onscreen (available on our website); or
- the paper form that we provide (the form you order from us online or by contacting us).

Note that we do not give any financial compensation to persons who provide their own RL slips.

### 2.2 Deadline for filing and distribution

The deadline for filing your RL-1 slips with us and distributing them to employees and beneficiaries is **the last day of February of the year following the year covered by the slips**.

A different deadline may apply if you have stopped making periodic remittances of source deductions and employer contributions, if you have stopped operating your business, or if the person required to file the RL-1 slips with us has died. See Table 2 below.

Your deadline for filing the RL-1 summary is the same as your deadline for filing the RL-1 slips.

**TABLE 2** Filing deadline – Special situations

Situation	Filing deadline
You <b>temporarily</b> stop making periodic remittances of source deductions and employer contributions but continue carrying on your business.	Last day of February of the year following the year covered by the slips
You <b>permanently</b> stop making periodic remittances of source deductions and employer contributions because you no longer have employees.	20th day of the month following the month in which you made your last remittance
You stop carrying on your business.	30th day after the date on which your business activities stopped
The person required to file the RL-1 slips has died.	90th day following the date of death (the slips must be filed by the person's legal representative)

*1086R65, 1086R67, 1086R68, 1086R69, 1086R70, 1086R71*





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## 2.3 Filing RL-1 slips with Revenu Québec

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**If you are filing more than 50 RL-1 slips**, you must send them to us online using software authorized by Revenu Québec (in an XML file) or the services in My Account for businesses. If you send us the RL slips online, do not mail us copy 1 of the paper slips.

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

Make sure you keep the slips on a technology-based medium or on paper for six years after the last taxation year to which they apply.

When you file RL-1 slips, you must also file the RL-1 summary for the year concerned. Copy 1 of the paper RL-1 slips must be enclosed with the RL-1 summary, unless you file the slips or the summary online.

Documents that are not filed online must be **mailed** to us at one of the following addresses:

- Montréal, Laval, Laurentides, Lanaudière and Montérégie:  
Revenu Québec  
C. P. 6700, succursale Place-Desjardins  
Montréal (Québec) H5B 1J4
- Québec City and other regions:  
Revenu Québec  
C. P. 25666, succursale Terminus  
Québec (Québec) G1A 1B6

For more information on filing RL slips online, see the *Tax Preparers' Guide: RL Slips* (ED-425-V). For information regarding online filing using authorized software (in a XML file), contact the Division de l'acquisition des données électroniques by telephone at 418 659-1020 or, toll-free, at 1 866 814-8392, or by email at [edi@revenuquebec.ca](mailto:edi@revenuquebec.ca).

**1086R65; TAA 37.1.1; ALFIT 3, 28, 29, 71**

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## 2.4 Distributing RL-1 slips to employees and beneficiaries

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You have a number of options for distributing RL-1 slips to employees and beneficiaries. If you file paper slips, you must distribute copy 2 of the slips to them either in person, by mail or by some other means.

If you distribute the RL-1 slip to **your employees** electronically, you do not need to obtain their prior written consent as long as certain conditions are met, such as those regarding confidentiality. For more information, visit [canada.ca](http://canada.ca). Note that you must give the paper RL-1 slip to any employee who requests it.

If you wish to distribute the RL-1 slip electronically to **beneficiaries who are not your employees**, you must obtain their prior written consent, whether electronically, by mail or by some other means. A beneficiary must clearly indicate that they consent to having their RL-1 slip distributed electronically and that their consent remains valid until they notify you otherwise. You must also inform the beneficiary of how they can withdraw their consent if they wish to do so.

When distributing RL slips electronically to employees or beneficiaries, you must:

- protect the employee's or beneficiary's personal information;
- be able to verify the identity of all consenting beneficiaries;
- ensure that the RL-1 slips are distributed in a format that prevents the information in them from being changed.

**1086R70; ALFIT 29**



## 2.4.1 Lost or destroyed slips

If an employee loses or destroys his or her copy of an RL-1 slip that has already been submitted, do not file a new slip. Instead, give the employee a new copy of copy 2 of the original slip marked “**Duplicata.**”

## 2.4.2 Employees who leave their employment

If an employee leaves his or her employment before the end of the year, you can prepare an RL-1 slip or an RL-1.T slip (a temporary RL-1 slip) at that time and give the employee copy 2. File the RL-1 slip or the RL-1.T slip at the same time as you file the RL-1 slips for your other employees for the year in question (see section 2.2).

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## 2.5 Amending or cancelling an RL-1 slip

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### 2.5.1 Slip filed using software authorized by Revenu Québec

To amend or cancel an RL-1 slip that was filed online in an XML file using software authorized by Revenu Québec, refer to the instructions in the *Tax Preparers' Guide: RL Slips* (ED-425-V).

### 2.5.2 Slip filed on paper or using the online services in My Account

To amend an RL-1 slip that was submitted on paper or using the online services in My Account, file a new, corrected slip marked “Modifié.” Enter the letter “A” in the box marked “Code du relevé,” and the number shown in the upper right-hand corner of the slip you wish to amend in the box marked “N° du dernier relevé transmis.” Finally, enter the revised amounts in the appropriate boxes and the amounts from the other boxes of the RL-1 slip that has already been submitted.

To cancel an RL-1 slip that was submitted on paper or using the online services in My Account, photocopy the slip and clearly mark the word “Annulé” on it. Make sure that the number shown in the upper right-hand corner of the slip to be cancelled is legible on the photocopy.

You must send us any amended and cancelled RL-1 slips by mail.

### 2.5.3 Filing an amended RL-1 summary by mail

You must always complete and file an amended RL-1 summary when you amend or cancel an RL-1 slip, regardless of how you file the documents. For more information, see the *Guide to Filing the RL-1 Summary* (RLZ-1.S.G-V).

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## 2.6 Penalties

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

- file an RL-1 slip late; or
- fail to use online filing when filing more than 50 RL-1 slips.

When preparing RL-1 slips, you must make a reasonable effort to obtain the information to be provided on the slips. If you fail to provide required information, you are liable to a penalty of \$100.

*TAA 59, 59.0.0.3, 59.0.0.4, 59.0.2, 59.2*



## 3 HOW TO COMPLETE THE RL-1 SLIP

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### 3.1 Box marked “Code du relevé”

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Enter “R” for an original RL-1 slip, “A” for an amended slip and “D” for a cancelled slip. For information on amending or cancelling a slip, see section 2.5.

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### 3.2 Box marked “N° du dernier relevé transmis”

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If you are amending a slip, enter the number of the slip being amended. For information on amending a slip, see section 2.5.

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### 3.3 Box A – Employment income

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Enter the following amounts in box A, calculated before source deductions:

- a salary or wages (regardless of the amount) (see section 1.7);
- an amount paid by a custodian of an employee benefit plan (see section 3.3.4);
- an amount allocated by a trustee of an employee trust (see section 3.3.5).

You must report the salary or wages (or remuneration) in box A of the RL-1 slip for the year in which the amount is paid to the individual. For example, if you pay salary or wages on January 2, 2020, for the pay period covering December 22, 2019, to January 2, 2020, you must report that income on the RL-1 slip for 2020 rather than on the slip for 2019.

Read the sections of the guide pertaining to boxes J through M and boxes P, S, T, V and W before you complete box A, as the amounts to be entered in these boxes must also be included in the amount in box A.

Also, read Part 4 of the guide if:

- you paid an indemnity further to a precautionary cessation of work (section 4.1);
- you paid indemnities further to an industrial accident – CNESST (section 4.2);
- you paid amounts after the death of an employee, and the payments were foreseeable (section 4.3);
- you paid a salary or wages to an Indian (section 4.4);
- an employee used a chainsaw or a brushcutter (section 4.5);
- an employee was a Québec sailor engaged in international freight transportation, and you are an eligible shipowner (section 4.6);
- an employee who was a member of the Canadian Forces or a police officer was deployed on a mission abroad (section 4.7);
- you paid a salary or wages to a foreign employee who is entitled to a five-year tax exemption (section 4.8);
- an employee received an amount from a person with whom you are not dealing at arm’s length (section 4.10);
- an employee repaid you employment income that you paid for a period in which he or she did not perform his or her duties (section 4.11);
- an employee repaid you employment income that you paid by mistake (section 4.12);
- one of your Québec employees is temporarily posted abroad (section 4.13).



### 3.3.1 Directors' fees

If you paid directors' fees to a director, enter the amount in box A of the director's RL-1 slip.

Directors' fees paid to a non-resident director must be entered in box A, not in box O.

**1015, 1159.1 ("wages"); 1086R1; AQPP 45**

### 3.3.2 Salary deferral arrangements

If you have a salary deferral arrangement with an employee and, under the arrangement, you defer the payment of a portion of the salary or wages earned by the employee in the year to another year, enter in box A of the employee's RL-1 slip the total salary or wages earned by the employee in the year, including the unpaid amount being deferred to another year. In doing this, you will not have to include the deferred amount in box A of the employee's RL-1 slip in the year you actually pay it.

Unless the funds are held by a trust, you must also include in box A the interest accrued for the employee's benefit during the year.

<b>Example</b>			
Salary or wages earned in 2019 and deferred to 2021			\$3,000
Interest accrued in 2019			\$100
Interest accrued in 2020			\$150
Amount paid in 2021			\$3,250
The amounts to be included in box A for the years 2019 to 2021 are as follows:			
Year	2019	2020	2021
Box A	\$3,100	\$150	—

#### **Salary deferral arrangement**

As a rule, a plan or arrangement entered into by an employer and an employee, under which a portion of the salary or wages an employee earns for a given year is paid in another year or in other years.

**47.10–47.12, 47.15–47.17, 1159.1 ("wages"); 1086R1; AQPP 45**

### 3.3.3 Paid leaves of absence

#### **Deferred salary leave plan (self-funded)**

Section 47.16R1 of the *Regulation respecting the Taxation Act* provides information about self-funded leaves of absence. Under such a leave, any amounts accumulated by an employee in anticipation of the leave are paid to the employee during the employee's leave. A self-funded leave is not a salary deferral arrangement (see section 3.3.2) or an employee benefit plan (see section 3.3.4).

If your employee participates in a self-funded leave of absence plan, enter:

- in box A, the salary or wages paid to the employee, including the amount paid during the leave if the employee takes it in the year;
- in box I, the total amount entered in box A **plus** the portion of the salary or wages earned in the year that will be paid during the leave, **minus** the amount paid during the leave, if the employee takes it in the year.



This also applies to certain arrangements that allow professional athletes to defer their salary or wages.

### Example

An employee who earns a salary of \$50,000 participates in a self-funded leave of absence plan from 2019 to 2023. You pay the employee 80% of his salary, that is, \$40,000, during these five years, and he takes the leave of absence in 2023.

For each year from 2019 to 2022, you must enter:

- in box A, \$40,000, which is the salary paid to the employee;
- in box I, \$50,000, which is the total amount entered in box A (\$40,000) **plus** the portion of the salary earned in the year that the employee will be paid during his leave ( $\$50,000 - \$40,000 = \$10,000$ ).

For 2023, you must enter \$40,000, that is, the amount paid to the employee during his leave, in box A. Box I must be blank, since the result of the following calculation is nil: the total amount entered in box A (\$40,000) **minus** the amount paid during the leave (\$40,000).

Year	2019	2020	2021	2022	2023 (leave)
Box A	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Box I	\$50,000	\$50,000	\$50,000	\$50,000	—

*47.16R1, 47.16R2, 1086R1; 1159.1 ("wages"); AQPP 45*

### Salary advance leave plan

Under a salary advance leave plan, the amounts are advanced to the employee during the leave and repaid by the employee after the leave. A salary advance leave is not a salary deferral arrangement (see section 3.3.2) or an employee benefit plan (see section 3.3.4).

If your employee participates in a salary advance leave plan, enter the salary and wages paid to the employee, including the amounts you advanced to the employee during the leave, if he or she took the leave in the year, in boxes A and I.

### Example

An employee who earns a salary of \$60,000 participates in a salary advance leave plan from 2019 to 2023. You advance the employee 80% of his salary, that is, \$48,000, during his leave, and he takes the leave of absence in 2019.

For 2019, you must enter \$48,000, which is the amount you advanced the employee during his leave, in boxes A and I.

For each year from 2020 to 2023, you must enter \$48,000, which is the salary paid to the employee, in boxes A and I.

Year	2019 (leave)	2020	2021	2022	2023
Box A	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Box I	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000

*IMP. 36-1/R1*



### 3.3.4 Employee benefit plan

If you are the custodian of an employee benefit plan, you must include in box A any amounts you paid under the plan, or further to the disposition of an interest in the plan, with the exception of the following:

- refunds of contributions to employees (such refunds are non-taxable);
- death benefits (such benefits are to be reported in box O);
- pension benefits for services performed for you by a person during a period in which he or she was not resident in Canada (such benefits are to be reported on the RL-2 slip).

You must also enter "A-1" in a blank box, followed by the amount from an employee benefit plan. **As this amount is not subject to QPP contributions or QPIP premiums, you must enter "0" in boxes G and I.**

#### Employee benefit plan

An arrangement under which an employer, or a person with whom the employer does not deal at arm's length, remits contributions to a custodian of an employee benefit plan for the purpose of financing payments to or for the benefit of:

- employees or former employees; or
- persons not dealing at arm's length with an employee or a former employee.

*47.1–47.6, 1159.1 ("wages"); 1086R1; AQPP 45; RRO. 50-2*

### 3.3.5 Employee trusts

You must include in box A any amounts you allocated, as a trustee of an employee trust, to a beneficiary of the trust.

You must also enter "A-2" in a blank box, followed by the amount allocated to the beneficiary of the employee trust. **As this amount is not subject to QPP contributions or QPIP premiums, you must enter "0" in boxes G and I.**

#### Employee trust

An arrangement established after 1979 that the trustee has elected to designate as an employee trust. Under the arrangement, the employer remits amounts to the trustee for the sole purpose of providing for the payment of benefits to the employees or former employees of the employer (or of a person related to the employer).

*47.1, 47.7–47.9, 1159.1 ("wages"); AQPP 45*

### 3.3.6 Contributions to a multi-employer insurance plan

The portion of the contribution (and related tax) that you paid to the administrator of a multi-employer insurance plan must be entered in boxes A and P.

*43.1, 43.2*

### 3.3.7 Retroactive payments

If you make a retroactive payment to an employee in the year further to a court judgment, an arbitration award or a settlement between the parties in legal proceedings, and a portion of the payment relates to previous years, you must give the employee a statement specifying the years concerned, the total amount for those years as well as the amount for each year. The employee can use the statement to request an income tax adjustment when filing his or her income tax return.



### 3.3.8 Benefit related to previous employment

If the employment income entered in box A of the RL-1 slip consists only of a benefit (in cash or in kind) that the individual receives or benefits from during the year because of previous employment, enter “211” in a blank box of the RL-1 slip, followed by the amount in box A. This amount is equal to the total of the amounts entered in boxes J, K, L, P, V and W.

*358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117*

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### 3.4 Box B – QPP contribution

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Enter in box B the total QPP contributions withheld during the year (base contribution and first additional contribution), **minus** any QPP contributions withheld from employment income paid by mistake if the employee has repaid an amount equal to the net income (see section 4.12). Do not correct the amount if it is too high. Leave the box blank if you did not withhold QPP contributions.

**Do not enter in box B any CPP contribution you withheld.** Instead, enter “B-1” in a blank box, followed by the amount of the CPP contribution.

#### Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption in the employee’s service, you must take into account the amounts already withheld by the previous employer (up to the total amount the previous employer paid for the year as the employer contribution for the employee) when you calculate the employee’s QPP contribution. However, do not include the amounts withheld by the previous employer on the RL-1 slip that you file for the employee. These amounts must be entered on the RL-1 slip that the previous employer is required to file for the employee. See the examples in section 3.9.3.

Special rules apply to amalgamated corporations (see section 3.9.4).

#### Recovery of QPP contributions

Do not enter on the RL-1 slip for the year amounts that you recovered in the year but should have withheld in a previous year. File an amended slip for the previous year instead.

*AQPP 50, 59–61; AQPP (r.2) 8; RRO. 52-1/R4*

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### 3.5 Box C – Employment Insurance premium

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Enter in box C the total Employment Insurance premiums withheld during the year. Leave the box blank if no amount was withheld.

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### 3.6 Box D – RPP contribution

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Enter in box D the total amount withheld during the year for current and past service. For service before 1990, enter, in a blank box, “D-2” for a contributor or “D-3” for a non-contributor, followed by the amount of the contribution for service before 1990.

An employee is a **contributor** where one of the following conditions is met:

- The contributions were made for service during a year in which the employee contributed to the same RPP.
- The contributions were made for service during a year in which the employee contributed to another RPP, and the employee had not signed an agreement prior to March 28, 1988, for the payment of the contributions.



An employee is a **non-contributor** where one of the following conditions is met:

- The contributions were made for service during a year in which the employee did not contribute to an RPP.
- The contributions were made for service during a year in which the employee contributed to another RPP, and the contributions were made pursuant to an agreement signed before March 28, 1988.

Also enter in box D any interest considered to be a contribution to an RPP, such as:

- interest paid to offset the actuarial loss sustained when past service contributions are paid in instalments;
- interest paid as carrying charges with respect to the instalments.

### 3.6.1 RRSP, PRPP and VRSP contributions

Do not include in box D the amounts withheld during the year as contributions to an RRSP, a PRPP or a VRSP. The RRSP, PRPP or VRSP issuer must provide an official receipt to the employee so that the employee can claim a deduction for these amounts in his or her income tax return.

However, if you did not withhold an amount from an employee's remuneration, but paid an amount directly to the issuer of an RRSP of which the employee or his or her spouse is the annuitant, this amount is considered a taxable benefit and must be reported in boxes A and L. The plan issuer will provide the employee with an official receipt indicating the amount that may be claimed as a deduction in the employee's income tax return.

#### NOTE

If you contributed to a PRPP or to a VRSP on behalf of an employee, this contribution does not constitute a taxable benefit for the employee.

*70(c), 965.03*

### 3.6.2 Contributions to a retirement compensation arrangement

In box D of an employee's RL-1 slip, enter any contributions to a retirement compensation arrangement that you withheld from the employee's remuneration.

Enter "D-1" in a blank box, followed by the amount of the contribution to a retirement compensation arrangement.

#### NOTE

Amounts paid on behalf of an employee to the custodian of the retirement compensation arrangement do not constitute a taxable benefit for the employee. Such contributions should not be included on the employee's RL-1 slip.

*38, 70.2*

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## 3.7 Box E – Québec income tax withheld

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Enter in box E the total Québec income tax withheld during the year, **minus** any income tax withheld from employment income paid by mistake if the employee has repaid an amount equal to the net income (see section 4.12). Do not include amounts withheld pursuant to an order to seize property in the hands of a third person or a formal demand for payment regarding income tax owing with respect to a previous year. Leave the box blank if no income tax was withheld.

*1015*





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### 3.8 Box F – Union dues

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The amount withheld as union dues during the year should be included in box F only if you have entered into an agreement with the entity that your employees are members of, and the agreement provides that the entity is to issue no receipts for such an amount.

Such entities can be: unions; employee associations recognized by us; parity committees, advisory committees and similar groups; and the Commission de la construction du Québec.

Membership fees must not be included in box F.

[752.0.18.3–752.0.18.6](#)

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### 3.9 Box G – Pensionable salary or wages under the QPP

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Enter in box G the pensionable salary or wages under the QPP (maximum of \$57,400 for 2019). If there is no pensionable salary or wages under the QPP for the year, enter “0.”

The term “pensionable salary or wages under the QPP” refers to the salary or wages described in the fourth paragraph of section 50 of the *Act respecting the Québec Pension Plan* (for employee and employer contributions) and in section 45 of the Act (for optional contributions).

As a rule, this amount of salary or wages corresponds to the total of the following amounts:

- the amounts in box A, box Q (deferred salary or wages) and box U (salary or wages deemed paid under a phased retirement arrangement);
- the employment income in box R (income paid to an Indian and situated on a reserve or premises) if you have made the irrevocable election to have all of your Indian employees whose employment is excepted from the QPP by reason of a tax exemption participate in the QPP.

The following amounts included in box A must not be entered in box G:

- remuneration paid to an employee for excepted employment (for more information on what type of employment is considered to be excepted employment, see the *Guide for Employers* [TP-1015.G-V]);
- remuneration paid to an employee before and during the month the employee turned 18;
- remuneration paid to an employee as of the month following the month in which the employee became disabled (according to the date set by Retraite Québec), to the end of the month in which the employee stopped receiving a disability pension;
- amounts allocated by a trustee of an employee trust;
- amounts paid by a custodian of an employee benefit plan;
- the value of a taxable benefit (including an allowance) in respect of a residence or lodgings provided to a member of the clergy or a religious order, or to a regular minister of a religious denomination, provided the person is entitled, under the *Taxation Act*, to deduct the value of this benefit;
- earnings loss benefits, supplementary retirement benefits and career impact allowances (formerly “permanent impairment allowances”) paid under the *Veterans Well-being Act* (federal statute);
- the value of a taxable benefit **in kind** if no amount was paid to the employee for the pay period during which the benefit was granted (if the employee received an amount in the pay period, but that amount did not cover the full QPP contribution, only the portion of the value of the benefit in respect of which you were unable to withhold the QPP contribution must be excluded from box G) (see the note on the next page);
- the value of a benefit from an amount that you paid to acquire, on behalf of an employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation (you must, however, enter “G-1” in a blank box, followed by the amount of the benefit);



- fees calculated on an hourly, half-day or full-day basis that are 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, or
  - as a member of a candidate selection or review committee established for that purpose under a Québec statute.

#### NOTE

If no amount was paid to an employee for the pay period during which the benefit was granted, you are not required to withhold and remit the employee QPP contribution on the benefit. Nor are you required to remit the employer QPP contribution. Such a benefit does, however, represent pensionable salary or wages for the employee. Consequently, you must enter “G-1” in a blank box, followed by the amount of the benefit.

If an amount was paid to an employee for the pay period during which the benefit was granted and the amount did not cover the full QPP contribution, you must enter in box G the portion of the pensionable salary or wages (including the amount of the exemption) that is related to the amount withheld. You must also enter “G-1” in a blank box, followed by the portion of the value of the benefit in respect of which you were unable to withhold the QPP contribution. See examples 6 and 7 in section 3.9.1.

An employee who did not reach the maximum QPP contribution for the year may make an optional QPP contribution on the amount or on a portion of the amount entered in box G-1 when filing his or her income tax return.

### 3.9.1 Calculation of pensionable salary or wages under the QPP (except employment income paid to an Indian and included in box R)

Enter in box G the total of the following amounts:

- the amount in box A, minus the total of the excepted amounts described in section 3.9;
- the amount in box Q, minus the total payments included in that box that were made to an employee before and during the month the employee turned 18;
- the amount in box U.

The amount that you enter in box G must not be greater than the maximum pensionable salary or wages under the QPP for 2019, that is, \$57,400.

#### Example 1

An employee is 17 years old. Her total earnings in the year were \$10,000. Since the employee has not yet reached 18 years of age, the amount is not considered to be pensionable salary or wages under the QPP. You must therefore enter “0” in box G.

#### Example 2

An employee earned \$2,400 (\$200 per week for 12 weeks). This amount, which was his only income for the year, is considered to be pensionable salary or wages under the QPP. You withheld a contribution of \$7.17 per week. Enter \$86.04 ( $\$7.17 \times 12$ ) in box B and \$2,400 in box G. Note that the \$86.04 will be reimbursed to the employee when he files his income tax return.

#### Example 3

An employee is 57 years old. He earned \$30,000 in the year. Of that amount, \$2,000 was not pensionable salary or wages under the QPP. You contributed \$1,000 on his behalf to an employee benefit plan (box Q). The amount deemed to be salary or wages on which you calculated additional contributions to the QPP under a phased retirement arrangement (box U) is \$3,000. His pensionable salary or wages are therefore \$32,000 ( $\$30,000 - \$2,000 + \$1,000 + \$3,000$ ). Enter \$32,000 in box G.



#### **Example 4**

An employee is 20 years old. He earned \$3,016 in the year (\$58 per week). You did not withhold QPP contributions because his weekly wages were less than the amount of the exemption (\$67.30). However, you must enter \$3,016 in box G.

#### **Example 5**

An employee earned \$70,000 in 2019. Of that amount, \$10,000 is not considered pensionable salary or wages under the QPP. You withheld \$2,991.45 in QPP contributions for the year (the maximum QPP contribution amount). Enter \$57,400, which is the maximum pensionable salary or wages under the QPP for 2019, in box G.

#### **Example 6**

An employee earned \$7,600 in 2019. Of that amount, \$2,600 (\$50 a week) constitutes wages and \$5,000 a benefit in kind granted in a single pay period. Since the employee's weekly wages were less than the amount of the exemption (\$67.30), you did not withhold the QPP contribution on the wages for 51 pay periods. For the pay period in which the benefit in kind was granted, you withheld only \$50 because the amount paid for the period did not cover the full QPP contribution of \$276.54 ( $5.55\% \times [(\$50 + \$5,000) - \$67.30]$ ).

As a result, enter \$50 in box B, \$3,518.20 in box G ( $(\$50 \times 51 \text{ weeks}) + [(\$50 \div 5.55\%) + \$67.30]$ ), and \$4,081.80 after G-1 ( $\$7,600 - \$3,518.20$ ).

Note that other source deductions under Québec fiscal legislation are not taken into account in this example.

If an employee receives tips, see the *Guide for Employers* (TP-1015.G-V).

#### **Example 7**

An employee earned \$61,000 in a single pay period in 2019. Of that amount, \$1,000 constitutes salary and \$60,000 a benefit in kind. This was the employee's only income in the year. The amount exceeds the maximum pensionable earnings under the QPP of \$57,400 for the year. The amount of the exemption is \$3,500. You withheld only one QPP contribution of \$1,000 because the amount paid did not cover the full QPP contribution of \$2,991.45 ( $5.55\% \times (\$57,400 - \$3,500)$ ).

As a result, enter \$1,000 in box B, \$21,518.01 in box G ( $(\$1,000 \div 5.55\%) + \$3,500$ ), and \$39,481.99 after G-1 ( $\$61,000 - \$21,518.01$ ).

Note that other source deductions under Québec fiscal legislation are not taken into account in this example.

If an employee receives tips, see the *Guide for Employers* (TP-1015.G-V).

### **3.9.2 Calculation of pensionable salary or wages under the QPP with respect to employment income paid to an Indian and included in box R**

If you made an election to have all your Indian employees whose employment is excepted by reason of a tax exemption participate in the QPP, enter in box G the employment income of an Indian that is included in box R. In this case, you must have filed form RR-2-V, *Election to Participate in the Québec Pension Plan: Indian Employees Whose Employment Is Excepted by Reason of a Tax Exemption*.



### **Example**

An employee who is an Indian earned \$72,000 in 2019 (\$6,000 per month). All of the employee's income is situated on a reserve. You have made an irrevocable election, by filing form RR-2-V, under which the employment of all your Indian employees is subject to the QPP as of March 1, 2019. Therefore, the amount of \$60,000 ( $\$6,000 \times 10$  months) is pensionable salary or wages under the QPP. Enter \$57,400, which is the maximum pensionable salary or wages under the QPP for 2019, in box G.

### **3.9.3 Employer that succeeds another employer**

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption in the employees' service, you must take into account the pensionable salary or wages calculated by the previous employer and with regard to which that employer paid the employer QPP contribution to calculate the amount to be entered in box G.

You and the previous employer must each file RL-1 slips for the period that concerns you.

#### **Calculation of pensionable salary or wages where the previous employer paid the employer QPP contribution**

If an employee's pensionable salary or wages calculated by the previous employer are over \$57,400, enter "0" in box G. Otherwise, enter the lesser of the following amounts:

- the pensionable salary or wages that you paid to the employee (calculated according to the instructions in section 3.9.1);
- \$57,400 minus the pensionable salary or wages calculated by the previous employer.

**If the lesser amount is equal to zero, enter "0" in box G.**

**If the lesser amount is equal to the total of the amounts in boxes A, Q and U, enter this amount in box G.**

In the following examples, the previous employer is considered to have paid the full employer contribution on the employee's pensionable salary or wages.

#### **Example 1**

An employee earned \$70,000 in 2019. Of that amount, \$60,000 was paid by the previous employer. The total amount of \$70,000 constitutes pensionable salary or wages under the QPP. Since the pensionable salary or wages calculated by the previous employer are over \$57,400, enter "0" in box G.

#### **Example 2**

An employee earned \$60,000 in 2019. Of that amount, \$10,000 was paid by the previous employer. The total amount of \$60,000 constitutes pensionable salary or wages under the QPP. You must determine the lesser of the following amounts:

- the pensionable salary or wages that you paid to the employee, that is, \$50,000;
- \$57,400, minus the pensionable salary or wages calculated by the previous employer (\$10,000), that is, \$47,400.

Since the lesser amount is \$47,400, you must enter that amount in box G.

### **Recovery of QPP contributions**

Do not enter on the RL-1 slip for the year amounts that you recovered in the year but should have withheld in a previous year. File an amended slip for the previous year instead.



### 3.9.4 Corporate amalgamation, annexation or constitution as a legal person

As a rule, a corporation resulting from the amalgamation of two or more corporations does not constitute a new employer. For more information, see the *Guide for Employers* (TP-1015.G-V).

The corporation resulting from the amalgamation must take into account the pensionable salary or wages calculated before the amalgamation when determining the amount to enter in box G.

In the case of an amalgamation, annexation, division, regrouping or constitution as a legal person, if the employer is a municipality, a metropolitan community, a school board, a CEGEP, or a public institution or a private institution under agreement within the meaning of the *Act respecting health services and social services* or the *Act respecting health services and social services for Cree Native persons*, the new employer is deemed to be the same as the previous employer. The new employer must take into account the pensionable salary or wages calculated by the previous employer when determining the amount to report in box G.

The new corporation must file a single set of RL-1 slips for the QPP contributions remitted by the new corporation and by the amalgamated corporations. The slips must be sent to us by the last day of February of the year following the year of the amalgamation.

*AQPP 81(h); AQPP (r. 2) 10; RRO. 52-1/R4*

### 3.9.5 Pensionable earnings under the CPP

If an employee worked in Québec and in one or more other Canadian provinces during the year, or if an employee's remuneration is from employment or an office that is subject to the CPP even if the work is done in Québec, enter "G-2" in a blank box of the employee's RL-1 slip, followed by the total of the pensionable earnings under the CPP entered in box 26 of the T4 slip that you have completed for the employee for each province other than Québec in which the employee worked.

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## 3.10 Box H – QPIP premium

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Enter in box H the total QPIP premiums withheld during the year, **minus** any QPIP premiums withheld from employment income paid by mistake if the employee has repaid an amount equal to the net income (see section 4.12). Do not correct the amount if it is too high. Leave the box blank if you did not withhold premiums.

### Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption in the employee's service, you must take into account the amounts already withheld by the previous employer when you calculate the employee's QPIP premium. However, do not include the premiums withheld by the previous employer on the RL-1 slip that you file for the employee. They must be entered on the RL-1 slip that the previous employer is required to file for the year for the employee.

Special rules apply to amalgamated corporations (see section 3.11.5).

### Recovery of QPIP premiums

Do not enter on the RL-1 slip for the year amounts that you recovered in the year but should have withheld in a previous year. File an amended slip for the previous year instead.

*API 58, 59, 59.1, 62, 63, 79; TAA 18.1*



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### 3.11 Box I – Eligible salary or wages under the QPIP

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Enter in box I the eligible salary or wages under the QPIP (maximum \$76,500 for 2019). If there is no eligible salary or wages under the QPIP for the year, enter “0.” The amount of the eligible salary or wages under the QPIP generally corresponds to the amount of insurable earnings on which you withhold Employment Insurance premiums.

However, you may be required to withhold and pay QPIP premiums on remuneration that is not subject to Employment Insurance premiums, since employment that is not insurable under the *Employment Insurance Act* (federal statute) is not necessarily excluded employment under the *Act respecting parental insurance*. If this is the case, the salary or wages eligible under the QPIP are equal to the remuneration from which you would have withheld Employment Insurance premiums had the employment been insurable.

In many cases, the amount in box I will be different from the amount in box A. For example, an allowance for travel expenses paid to an employee in the construction sector under collective labour agreements governed by the *Act respecting labour relations, vocational training and workforce management in the construction industry* that is not included in box A must be included in box I if it is considered insurable earnings under the Employment Insurance program. In contrast, tips allocated to an employee (box T) are included in box A, but not in box I.

#### 3.11.1 Remuneration subject to the QPIP

Enter in box I the result of the following calculation:

- the total of the amounts entered in box A;

**plus**

- the portion of a non-taxable allowance for moving and relocation expenses that exceeds \$650;
- employment income paid to an Indian and included in box R;
- an indemnity in lieu of notice (code RJ in box O), unless it was a retiring allowance under the Employment Insurance program;
- the portion of the salary or wages earned in the year that will be paid in another year as part of a self-funded leave of absence;
- a non-taxable allowance paid under section 39.3 of the *Taxation Act* to an elected member of a municipal council, to a member of the council or executive committee of a metropolitan community, regional county municipality or similar body created under a Québec statute, to a member of a municipal utilities commission or corporation or a similar body responsible for administering such services, or to a member of a public or separate school board or a similar body responsible for administering a school district, for expenses related to the individual’s duties;
- an allowance for travel expenses paid to an employee in the construction sector under collective labour agreements governed by the *Act respecting labour relations, vocational training and workforce management in the construction industry* that is considered insurable earnings under the Employment Insurance program;
- a non-taxable allowance for travel expenses paid to a member of the council of a regional county municipality or of the Kativik Regional Government under section 39.4 of the *Taxation Act*;
- a non-taxable allowance for travel expenses paid to a member of a board of directors or a committee member under section 39.4.1 of the *Taxation Act*;
- tax-exempt financial compensation that does not exceed \$1,170 paid to an emergency services volunteer, unless the volunteer takes part in a rescue operation, is not regularly employed by the employer and is employed by the employer for fewer than seven days in the year;
- the cost of a transit pass considered to be non-taxable that is reimbursed to an employee;
- a non-taxable allowance paid to a juror for meals, accommodation and transportation, and the allowance for the care of children or other dependants and for psychological treatment, under sections 2 to 4 of the *Regulation respecting indemnities and allowances to jurors*;
- a wage loss replacement benefit paid by a third party under a plan funded in part by the employer and in respect of which the employer controls certain terms and conditions and determines eligibility for benefits (see section 3.17.16);



## minus

- a salary or wages paid to an employee for employment excluded from the QPIP (for more information on what type of employment is considered to be excluded employment, see the *Guide for Employers* [TP-1015.G-V]);
- a salary or wages paid to one of the persons not subject to the QPIP premium (for more information, see the *Guide for Employers* [TP-1015.G-V]);
- the value of a taxable benefit granted in kind (that is, other than in cash) that is included in boxes J, P, W and L (do not subtract the amount of a taxable benefit for board and lodging granted to an employee for a pay period in which the employee receives cash remuneration);
- the value of a benefit from an amount that you have paid to acquire, on behalf of an employee, a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation;
- gift certificates and gift cards;
- allocated tips (box T);
- the employer's contribution to a group RRSP, if the employee cannot withdraw amounts before his or her retirement or termination of employment, or if the employee can withdraw amounts under the HBP or the LLP;
- earnings loss benefits, supplementary retirement benefits and career impact allowances (formerly "permanent impairment allowances") paid under the *Veterans Well-being Act* (federal statute);
- an amount paid by you to an employee to increase parental insurance benefits paid under the *Act respecting parental insurance* or to increase compassionate care benefits paid under the *Employment Insurance Act*, if:
  - the total amount of the parental insurance or compassionate care benefits and the top-up payments is not more than the employee's normal weekly remuneration, and
  - the top-up amount does not reduce severance pay, unused sick leaves or vacation days, or any other credit accumulated by the employee;
- an amount paid during a self-funded leave of absence;
- an amount paid by a custodian of an employee benefit plan;
- an amount paid by a trustee of an employee trust;
- a salary paid to a judge or a presiding justice of the peace appointed in accordance with the *Courts of Justice Act* or the *Act respecting municipal courts*;
- an amount paid to an employee by a person with whom the employer is not dealing at arm's length, except where the amount is considered to be insurable earnings (eligible salary or wages) for the employer;
- fees calculated on an hourly, half-day or full-day basis that are 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, or
  - as a member of a candidate selection or review committee established for that purpose under a Québec statute.

### 3.11.2 Remuneration not subject to the QPIP

The following types of remuneration are not subject to the QPIP premiums because they do not constitute employment income:

- supplementary unemployment benefits paid under a registered supplementary unemployment benefit plan and covering periods of unemployment because of a temporary work stoppage, training, sickness, accident or quarantine (code RA in box O);
- a scholarship, bursary, fellowship or prize awarded for an achievement that is paid to an individual who is not your employee (code RB in box O);
- a research grant (code RC in box O);
- fees paid to a self-employed person (this person will be subject to QPIP premiums) (code RD in box O);
- labour adjustment benefits (code RG in box O);



- labour adjustment benefits for older workers and income assistance payments (code RH in box O);
- benefits paid under a program administered pursuant to an agreement entered into under section 5 of the *Department of Fisheries and Oceans Act* (federal statute) (code RI in box O);
- a retiring allowance, other than an indemnity in lieu of notice (code RJ in box O);
- a death benefit (code RK in box O);
- a patronage dividend (code RL in box O);
- a commission paid to a self-employed person (this person will be subject to QPIP premiums) (code RM in box O);
- a wage loss replacement benefit paid by an insurer under a wage loss replacement plan to which an employer contributed (the employer must not control the plan or determine eligibility for the benefits) (code RN in box O);
- an amount paid or allocated by a custodian under a retirement compensation arrangement (code RQ in box O);
- financial assistance paid by the Ministère du Travail, de l'Emploi et de la Solidarité sociale (code RS in box O);
- an indemnity paid by you to enable the employee to receive care or undergo medical examinations or to carry out an activity as part of a personal rehabilitation program, if you do not apply to the CNESST for the reimbursement to which you would be entitled (code RT in box O);
- an amount paid to a beneficiary of an RESP (code RU in box O);
- an amount paid to a subscriber of an RESP (code RV in box O);
- an amount paid by you to a trustee of a profit-sharing plan or an employee trust, or to a custodian of an employee benefit plan (included in box Q).

The amount that you enter in box I must not be over the maximum insurable earnings for 2019, that is, \$76,500.

#### Example 1

An employee earned \$80,000 in 2019. This amount constitutes eligible salary or wages under the QPIP. Enter \$402.39 ( $\$76,500 \times 0.526\%$ ), which is the employee's maximum premium for 2019, in box H. Enter \$76,500, which is the maximum insurable earnings under the QPIP for 2019, in box I.

#### Example 2

An employee earned \$40,000. Of this amount, \$15,000 constitutes a retiring allowance, which is not subject to QPIP premiums. Enter \$25,000 in box A and \$15,000 in box O (code RJ). You must also enter \$131.50 ( $\$25,000 \times 0.526\%$ ) in box H and \$25,000 in box I.

#### Example 3

One of your employees has died. You pay a death benefit of \$20,000 to the beneficiary. The remuneration is not subject to QPIP premiums. Enter \$20,000 in box O (code RK) and "0" in box I.

### 3.11.3 Employee whose work income is less than \$2,000

Where an employee's total salary or wages for a year are under \$2,000, the employee is not required to contribute to the QPIP for the year. **You must, however, start withholding and paying QPIP premiums** from the moment you pay the employee one dollar of eligible salary or wages. If the employee's work income for the year is less than \$2,000, the employee can claim a refund of the amount in his or her income tax return. You cannot recover your employer premium on the eligible salary or wages because the \$2,000 threshold does not apply to the amounts you withhold as an employer or to your employer premium.





### Example

An employee earned \$1,500. This amount constitutes his only income for the year and is considered to be eligible salary or wages under the QPIP. Enter \$7.89 ( $\$1,500 \times 0.526\%$ ) in box H and \$1,500 in box I. When he files his income tax return, the amount of \$7.89 will be reimbursed to him.

API 54

## 3.11.4 Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a legal person or following the acquisition of the major portion of the property of a business or of a separate part of a business, and there was no interruption in the employees' service, you must take into account the eligible salary or wages calculated by the previous employer when you determine the amount to report in box I.

You and the previous employer must each file RL-1 slips for the period that concerns you.

### Calculation of eligible salary or wages in the case of an employer that succeeds another employer

If an employee's eligible salary or wages calculated by the previous employer are over \$76,500, enter "0" in box I. Otherwise, enter the lesser of the following amounts:

- the eligible salary or wages that you paid to the employee;
- \$76,500 minus the eligible salary or wages calculated by the previous employer.

**If the lesser amount is equal to 0, enter "0" in box I.**

### Example 1

An employee earned \$100,000 in 2019. Of that amount, \$85,000 was paid by his previous employer. The amount of \$85,000 constitutes eligible salary or wages under the QPIP. Enter "0" in box I, since the eligible salary or wages calculated by the previous employer are over \$76,500.

### Example 2

An employee earned \$60,000 in 2019. Of that amount, \$10,000 was paid by his previous employer. The total amount of \$60,000 constitutes eligible salary or wages under the QPIP. You must determine the lesser of the following amounts:

- the eligible salary or wages that you paid the employee, that is, \$50,000;
- \$76,500 minus the eligible salary or wages calculated by the previous employer (\$10,000), that is, \$66,500.

Enter \$50,000 in box I.

### Example 3

An employee earned \$29,000 in 2019. Of that amount, \$19,000 was paid by her previous employer. The total amount of \$29,000 constitutes eligible salary or wages under the QPIP. You must determine the lesser of the following amounts:

- the eligible salary or wages that you paid the employee, that is, \$10,000;
- \$76,500 minus the eligible salary or wages calculated by the previous employer (\$19,000), that is, \$57,500.

Enter \$10,000 in box I.

API 59.1



### 3.11.5 Corporate amalgamation

As a rule, a corporation resulting from the amalgamation of two or more corporations does not constitute a new employer. For more information, see the *Guide for Employers* (TP-1015.G-V).

The corporation resulting from the amalgamation must take into account the eligible salary or wages calculated before the amalgamation when determining the amount to enter in box I. In addition, the corporation must file a single set of RL-1 slips for the QPIP premiums remitted by the new corporation and by the amalgamated corporations. The RL slips must be sent to us by the last day of February of the year following the year of the amalgamation.

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### 3.12 Box J – Private health services plan

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Your contribution to a private health services plan, for the coverage that a former, current or future employee receives during the year, may constitute a taxable benefit. If this is the case, you must enter the value of the benefit in box J.

If the taxable benefit is related to previous employment, see section 3.3.8.

For information about the value of the taxable benefit that must be included in the employee's income and the other boxes on the RL-1 slip in which you must include this value (where applicable), refer to the document *Taxable Benefits* (IN-253-V).

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### 3.13 Box K – Trips (remote area)

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Trips you pay for on behalf of an employee who was a resident of a designated remote area (or on behalf of a member of the employee's household) may constitute a taxable benefit for the employee. If this is the case, you must enter the value of the benefit in box K.

If the taxable benefit is related to previous employment, see section 3.3.8.

For information about the value of the taxable benefit that must be included in the employee's income and the other boxes on the RL-1 slip in which you must include this value (where applicable), refer to the document *Taxable Benefits* (IN-253-V).

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### 3.14 Box L – Other benefits

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Include in box L the value of all taxable benefits granted to an employee whose value must not be included in box J, K, P, V or W.

If a taxable benefit is granted to an employee who is also a shareholder and the employee receives the benefit as a shareholder (rather than as an employee), see section 3.17.17.

If the taxable benefit is related to previous employment, see section 3.3.8.

For information about the most commonly granted benefits and the value of the taxable benefit that must be included in the employee's income, refer to the document *Taxable Benefits* (IN-253-V).



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### 3.15 Box M – Commissions

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Enter in box M the gross amount of any commissions paid to an employee during the year that are included in the amount in box A or in the amount in box R. In the case of a self-employed person, the commissions must be entered in box O only.

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### 3.16 Box N – Charitable donations and gifts

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Enter in box N the total of any amounts withheld as donations and gifts during the year and paid on behalf of the employee to a registered charity or other qualified donee.

Special rules apply if the employee, because of the donation or gift, received a benefit from the donee. For more information, contact us.

*752.0.10.3; 752.0.10.3R5*

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### 3.17 Box O – Other income

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Use box O to report income that must not be entered anywhere else on the slip. If you paid income to an Indian, see section 3.20.

Where applicable, enter in the box marked “Code (case O)” the alphabetic code corresponding to the type of income that you must enter in box O. The codes are shown in parentheses after each type of income listed in sections 3.17.1 through 3.17.26 below. If **more than one** code applies to the amount in box O, enter the letters “RZ” in the box marked “Code (case O)” and, for each type of income for which a code is given in box O, enter the code and the corresponding amount in the blank boxes. The codes are listed in Table 3 in section 3.27 and start with the letters “RZ.”

#### **Example**

You paid a retiring allowance (RJ) of \$10,000 and a research grant (RC) of \$5,000 to an individual. Enter:

- \$15,000 in box O;
- “RZ” in the box marked “Code (case O)”;
- “RZ-RJ” in a blank box, followed by the amount of the retiring allowance, that is, \$10,000, and “RZ-RC” in another blank box, followed by the amount of the research grant, that is, \$5,000.

#### **3.17.1 Wage Earner Protection Program payments (CA)**

Enter in box O the payments made under the Wage Earner Protection Program by Employment and Social Development Canada.

*311(e.6), 1015(e.1); 1086R1(c)*

#### **3.17.2 TFSA (CB)**

Enter in box O any gains accumulated in a TFSA in trust after the death of the beneficiary.

#### **3.17.3 Payments to the beneficiary of an RDSP (CC)**

Enter in box O the taxable portion of any disability assistance payments made to the beneficiary of an RDSP.



### 3.17.4 Benefits paid to the parents of a crime victim (CD)

The benefits paid to the parents of a crime victim by Employment and Social Development Canada, under the Federal Income Support for Parents of Murdered or Missing Children grant further to an offence under the *Criminal Code*, must be included in box O.

### 3.17.5 Supplementary unemployment benefits (RA)

If you are the trustee of a supplementary unemployment benefit plan, include in box O the payments you made to a beneficiary under the plan.

#### NOTE

Contributions that an employer pays on behalf of an employee under a supplementary unemployment benefit plan do not constitute a taxable benefit for the employee and should not be included on the RL-1 slip.

#### Supplementary unemployment benefit plan

An arrangement under which an employer pays to a trust sums of money that are to be used to pay benefits to an employee or a former employee who is laid off temporarily or for an indefinite period.

*311(f), 962, 965, 1015(e.2); 1086R1*

### 3.17.6 Scholarships, bursaries, fellowships and prizes (RB)

Enter in box O:

- scholarships, bursaries, fellowships or prizes for an achievement that you paid to an individual who is not your employee;
- prizes recognized by the general public awarded for meritorious achievement in the arts, the sciences or service to the public that you paid to an individual;
- amounts granted by the Ministère de l'Éducation et de l'Enseignement supérieur, under the Fellowship for Excellence, to a foreign national carrying out post-doctoral research in Québec;
- the value of the taxable benefit related to the scholarship, bursary or fellowship you paid to a member of an employee's family (refer to the document *Taxable Benefits* [IN-253-V]).

Do not enter in box O:

- scholarships, bursaries, fellowships or prizes for an achievement that you paid to an employee (these amounts may constitute a taxable benefit whose value must be entered in box L [see section 3.14]);
- an amount received from the Ministère de l'Éducation et de l'Enseignement supérieur under the Allowance for Special Needs Program for students with a major functional deficiency;
- financial assistance paid under the rules set out by the Ministère de l'Éducation et de l'Enseignement supérieur in applying the *Education Act for Cree, Inuit and Naskapi Native Persons*, to offset the transportation costs of students from northern villages who must live away from home because they are enrolled in a program of study that is not offered in their home community.

*312(g), 725(c.0.1), 725(c.1); 488R1(h), 1086R1(a); IMP. 312-2*

### 3.17.7 Research grants (RC)

Enter in box O the amount of any grants you paid to the individual.

*312(h); 1086R1(b); IMP. 312-1/R1; IMP. 312-2*



### 3.17.8 Fees for services rendered (RD)

Fees and other amounts paid to a self-employed person must be reported in box O if Québec income tax was withheld on these amounts. GST and QST are not included in such fees or other payments.

87, 1015(g); 1086R1

### 3.17.9 Labour adjustment benefits (RG)

Enter in box O the amount of the benefits you paid under the *Labour Adjustment Benefits Act* (federal statute).

311(e); 311R1(a), 1086R1(e)

### 3.17.10 Labour adjustment benefits for older workers and income assistance payments (RH)

Enter in box O the amount of benefits paid to an older worker under the Program for Older Worker Adjustment and the income assistance payments made to such a worker under the *Department of Labour Act* (federal statute).

311(e), 311(e.1); 311R1(b), 1086R1(e)

### 3.17.11 Benefits paid under a program administered under the *Department of Fisheries and Oceans Act* (federal statute) (RI)

Enter in box O the benefits paid under a program administered pursuant to an agreement entered into under section 5 of the *Department of Fisheries and Oceans Act* (federal statute).

311(e); 311R1(c), 1086R1(e)

### 3.17.12 Retiring allowance (RJ)

A retiring allowance (also called “severance pay”) that is paid to an individual at the time of or after the individual’s retirement, in recognition of long service, is taxable. An amount paid to compensate the loss of employment is also taxable.

A retiring allowance may include an amount paid as an indemnity in lieu of notice. It may also include unused sick-leave credits refunded to the employee upon retirement or termination of employment.

A retiring allowance may also include an amount paid as damages for the loss of employment or an amount paid pursuant to an order or a judgment of a competent court, if a causal relationship exists between the loss of employment and the amount paid. For example, an amount paid for breach of an employment contract constitutes a retiring allowance, as long as the amount is not included in income under another provision of the *Taxation Act*.

Any amount related to vacation days accumulated to the date of retirement is considered to be salary or wages and must be entered in box A.

#### **Indemnity in lieu of notice**

An indemnity paid by an employer where the employer terminates an employee’s employment contract without first giving the written notice required by law, or where the employer fails to provide written notice within the prescribed period of notice.

1, 311(a), 1015(c); 1086R1



### 3.17.13 Death benefit (RK)

The gross amount of a death benefit paid to a beneficiary in recognition of services rendered by a deceased employee is taxable. This amount may include unused sick-leave credits at the date of death. The beneficiary or beneficiaries of a death benefit will generally be entitled to a maximum exemption of \$10,000 when filing their income tax return.

Any amount related to vacation days accumulated to the date of death is considered to be salary or wages and must be entered in box A.

3, 1015(d); 1086R1

### 3.17.14 Patronage dividends (RL)

The total amount of patronage dividends paid during the year must be entered in box O if that amount is more than \$100.

The total amount of patronage dividends paid to a member of a qualified cooperative in the form of preferred shares must be entered in box O of the member's RL-1 slip. You must also enter "O-2" in a blank box, followed by the amount of the deduction for patronage dividends.

If the patronage dividends are paid to a partnership, the qualified cooperative must issue an RL-1 slip in the name of the partnership rather than in the name of each member of the partnership. No SIN should be entered on the slip. The partnership must file an RL-15 slip for each of its members so that they can claim the deduction for patronage dividends. For more information, refer to the *Guide to Filing the RL-15 Slip: Amounts Allocated to the Members of a Partnership* (RL-15.G-V).

A patronage dividend in respect of property or services is not taxable if the taxpayer is unable to deduct the cost of the property or services in the calculation of business or property income.

#### Redemption of preferred shares

Where a cooperative redeems a preferred share that was previously issued as a qualified patronage dividend, enter "O-3" in a blank box of the member's RL-1 slip, followed by the preferred share's redemption amount.

#### Qualified cooperative

A cooperative that has received a certificate from the Ministère de l'Économie et de l'Innovation confirming that it meets all of the conditions to be recognized as a qualified cooperative.

726.27, 726.29, 795, 796; 1086R76

### 3.17.15 Commissions paid to a self-employed person (RM)

Commissions paid to a self-employed person are taxable and must be reported in box O, even if no Québec income tax was withheld from these amounts. GST and QST are not included in commissions.

87, 1015(g); 1086R1

### 3.17.16 Benefits paid under a wage loss replacement plan (RN)

If you are an insurer, enter in box O the amount of the wage loss replacement benefits that you paid during the year, provided the following conditions are met:

- You paid the benefits under a wage loss replacement plan (health insurance, accident insurance, disability insurance or income insurance) further to the full or partial loss of the beneficiary's employment income.
- The beneficiary's employer contributed to the insurance plan.

**Do not deduct from the amount to be included in box O the contributions paid by the employer and the employee.**



The contribution that the employer paid under a wage loss replacement plan (that is, the employer's share of the contributions) does not constitute a taxable benefit for the employee. Consequently, it should not be entered on the RL-1 slip.

### IMPORTANT

If you are not an insurer and you paid amounts to one of your employees because of the full or partial loss of the employee's employment income, these amounts are generally considered employment income. However, such amounts are considered wage loss replacement benefits if the plan is based on insurance principles, that is, if the funds are accumulated, usually in the hands of a trustee or in a trust account, and they are sufficient to guarantee the payment of potential claims.

As a rule, amounts paid by a third party under an administrative services only (ASO) contract that is not based on insurance principles are deemed to be employment income.

*38, 43; 1086R1(f)*

### Repayment of wage loss replacement benefits

If, pursuant to an arrangement, an employee or a former employee repays you wage loss replacement benefits **in the year** they were received, enter:

- in box O, the wage loss replacement benefits paid during the year (including the wage loss replacement benefits repaid in the year);
- in a blank box, "O-4," followed by the amount of the repayment of wage loss replacement benefits (the employee can claim a deduction for this amount in his or her income tax return);
- in box B, the total QPP contributions withheld during the year (including the QPP contributions withheld from the wage loss replacement benefits repaid in the year);
- in box E, the total Québec income tax withheld during the year (including the income tax withheld on the wage loss replacement benefits repaid in the year);
- in box G, the pensionable salary or wages under the QPP for the year (including the wage loss replacement benefits repaid in the year);
- in box H, the total QPIP premiums withheld during the year (including the QPIP premium withheld from the wage loss replacement benefits repaid in the year);
- in box I, the eligible salary or wages under the QPIP for the year (including the wage loss replacement benefits repaid in the year).

If the employee or former employee repays you wage loss replacement benefits **in a different year** than they were received, you must enter "O-4" in a blank box, followed by the amount of the repayment of the wage loss replacement benefits. This way the employee will be able to claim a deduction in his or her income tax return. You are not required to file an amended RL-1 slip for the year the wage loss replacement benefits were received. In addition, you cannot request a refund for an overpayment of employer contributions.

For information about wage loss replacement benefits repaid after a decision by the CNESST, see section 4.2.

*78.1*

### Retroactive pay

If, during the year, you make a retroactive payment to an employee and a portion of the payment applies to previous years, you must give the employee a statement indicating the total amount that applies to previous years, the years concerned and the amount that applies to each year. The employee can use the statement to request an income tax adjustment when filing his or her income tax return.



### Top-up disability payments

Enter in box O (code RN) any top-up disability payments that you made to an employee, **if you contributed to a group insurance plan.**

If you made top-up disability payments to an employee during the year and the employee repays you those amounts in the same year, enter in box O the net amount of the payments (that is, minus the repayment). If you made the top-up disability payments in a previous year, you must provide the employee with a written statement indicating the amount the employee repaid in the year, so the employee can claim a deduction in his or her income tax return.

#### Top-up disability payments

An amount that is paid by an employer to an employee (or former employee) in the following circumstances:

- The amount replaces or partly replaces the periodic payments that the employee (or former employee) would have received under a group insurance plan covering full or partial loss of employment income had the insurer not become insolvent.
- The amount is paid under an arrangement whereby the employee (or former employee) is required to repay the employer in the event that one or more of the periodic payments replaced by the employer are subsequently recovered from the insolvent insurer or another insurer.

43, 43.0.1, 43.0.2, 78.1.1

### 3.17.17 Benefits received by a shareholder (RO)

Include the value of a taxable benefit granted to a shareholder (or a person related to the shareholder) in box O. Such benefits include:

- a benefit related to the personal use of an automobile that you make available to the shareholder (or to a person related to the shareholder); and
- a benefit related to a low-interest loan you granted to the shareholder.

If you grant a low-interest loan to a person related to the shareholder, the value of the benefit related to that loan must be entered in box O of the related person's RL-1 slip.

If a taxable benefit is paid to a shareholder who is also an employee and he or she claims this benefit as an employee (rather than as a shareholder), see section 3.14.

For information about the most commonly granted benefits and the value of the taxable benefit that must be included in the income of a shareholder or a person related to the shareholder, refer to the document *Taxable Benefits* (IN-253-V).

111, 111.1, 117, 119.1, 487.3; 1086R1

### 3.17.18 Benefits received by a partner (RP)

The personal use of an automobile that you make available to a partner (or a person related to the partner) or to an employee of a partner (or a person related to the employee) may constitute a taxable benefit. If this is the case, you must enter the value of the benefit in box O.

For information about the value of the taxable benefit that must be included in the income of a partner or an employee of a partner and the other boxes on the RL-1 slip in which you must include this value (where applicable), refer to the document *Taxable Benefits* (IN-253-V).

87(x); 1086R1





### 3.17.19 Retirement compensation arrangement (RQ)

If you are the custodian of a retirement compensation arrangement, enter in box O the amounts that you paid or allocated under the arrangement.

#### Retirement compensation arrangement

A plan or arrangement under which an employer or former employer, or a person with whom the employer or former employer does not deal at arm's length, makes contributions to a custodian, so that benefits will be paid to an employee or any other person:

- when the employee retires;
- when the employee ceases to be employed by the employer; or
- when there is a substantial change in the services provided by the employee.

#### NOTE

A custodian may be a person or a partnership.

313.5, 890.1–890.11, 1015(q); 1086R1

### 3.17.20 Services rendered in Québec by a person not resident in Canada (RR)

Enter in box O any payments (fees, commissions and other amounts) you made for services performed in Québec by a person (including a corporation) not resident in Canada, otherwise than in the course of regular and continuous employment.

1015; 1015R18, 1086R1

### 3.17.21 Financial assistance (RS)

Enter in box O any financial assistance (with the exception of amounts attributable to childcare expenses) paid by the Ministère du Travail, de l'Emploi et de la Solidarité sociale.

Also enter:

- earnings supplements paid under a project sponsored by a government or government agency in Canada to encourage an individual to obtain or keep employment or to carry on a business either alone or as a partner actively engaged in the business, otherwise than under a prescribed program;
- financial assistance paid under a program established by the Canada Employment Insurance Commission under Part II of the *Employment Insurance Act*;
- financial assistance paid under a program, other than a prescribed program, that is:
  - established by a government or government agency in Canada or by an organization,
  - similar to a program established under Part II of the *Employment Insurance Act*, and
  - the subject of an agreement between the government, government agency or organization, as the case may be, and the Canada Employment Insurance Commission pursuant to section 63 of the *Employment Insurance Act*;
- financial assistance paid under a program established by a government or government agency in Canada that provides income replacement benefits similar to income replacement benefits provided under a program established under the *Employment Insurance Act*.

311(e.2), 311(e.3), 311(e.4), 311(e.5), 1015(e.1); 1086R1(c)



### 3.17.22 Other indemnities paid by the employer further to an industrial accident (RT)

Enter in box O the net salary or wages you paid to an employee for each day or part of a day during which the employee was obliged to miss work in order to receive care, undergo medical tests or carry out activities as part of a personalized rehabilitation program, if you do not apply to the CNESST for the reimbursement to which you are entitled. The employee can claim a deduction equal to the net salary or wages in his or her income tax return.

In this section, the term “net salary or wages” has the same meaning as the term “net salary or wages” in the *Act respecting industrial accidents and occupational diseases*.

*311(k.0.1), 725(a.1); 1086R32; IMP. 32-2/R4*

### 3.17.23 Educational assistance payments from an RESP (RU)

Enter in box O the educational assistance payments made to a beneficiary of an RESP.

*311(i), 890.15, 904, 1015(r); 1086R1, 1086R57*

### 3.17.24 Accumulated income payments from an RESP (RV)

Enter in box O the accumulated income payment from an RESP.

*311(i), 890.15, 904.1; 1015R1(r), 1086R1, 1086R57*

### 3.17.25 Apprenticeship Incentive Grant (RX)

The Apprenticeship Incentive Grant paid by Employment and Social Development Canada must be entered in box O. The grant is paid to apprentices who have successfully completed their first or second year (level) of an apprenticeship program in one of the designated Red Seal trades.

The Apprenticeship Completion Grant must also be included in box O. This grant is paid to apprentices who have completed their apprenticeship program in one of the designated Red Seal trades.

*312(i)*

### 3.17.26 Income from more than one source (RZ)

If **more than one** code applies to the amount in box O, enter the letters “RZ” in the box marked “Code (case O)” and, for each type of income for which a code is given in box O, enter the code and the corresponding amount in the blank boxes. The codes are listed in Table 3 in section 3.27 and start with the letters “RZ.”

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## 3.18 Box P – Multi-employer insurance plans

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The contribution to a group insurance plan (other than insurance for total or partial loss of employment income) that you pay to the administrator of a multi-employer insurance plan may constitute a taxable benefit for the employee. If this is the case, you must enter the value of the benefit in box P.

If the taxable benefit is related to previous employment, see section 3.3.8.

For information about the value of the taxable benefit that must be included in the employee’s income and the other boxes on the RL-1 slip in which you must include this value (where applicable), refer to the document *Taxable Benefits* (IN-253-V).

If you are the administrator of a multi-employer insurance plan, refer to the *Guide to Filing the RL-22 Slip: Employment Income Related to Multi-Employer Insurance Plans* (RL-22.G-V).

*43.1–43.3, 78.6, 358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117; 1086R1(i)*



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### 3.19 Box Q – Deferred salary or wages

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Enter in box Q the total of the amounts you paid to a custodian or a trustee of an employee benefit plan, a profit-sharing plan or an employee trust.

#### NOTE

- These payments do not constitute a taxable benefit for the employee and, consequently, should not be entered in boxes A and L of the employee's RL-1 slip.
- Deferred salary or wages in the context of a self-funded leave of absence or a salary deferral arrangement should not be entered in box Q.

38; AQPP 45(b)

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### 3.20 Box R – Income situated on a reserve or premises

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#### 3.20.1 Salary or wages derived from employment duties performed partly or entirely on a reserve or premises

Enter in box R the **employment income** (or portion thereof) that you paid to an Indian and that gives entitlement to the deduction for employment income situated on a reserve or premises. Include allowances and benefits that you must enter in boxes J, K, L, P, V and W, commissions to be included in box M, and tips to be included in box S or box T.

#### IMPORTANT

Employment income entered in box R must not be entered in box A on the RL-1 slip. You must enter "R-1" in a blank box, followed by the amount of the employment income that you have included in box R.

For more information, see section 4.4.1.

#### 3.20.2 Other income relating to employment duties performed partly or entirely on a reserve or premises

Certain amounts included in box O (such as retiring allowances and benefits paid under a wage loss replacement plan) must also be included in box R if they are paid to an Indian and are attributable to employment income that qualifies for the deduction for employment income situated on a reserve or premises. In this case, enter in box R the total amount **already included** in box O that qualifies for a deduction.

If only a portion of the employment income gives entitlement to the deduction for employment income situated on a reserve or premises, enter in box R the equivalent portion of the amounts included in box O that qualifies for the deduction.

#### IMPORTANT

Any other income that you enter in box R must not be included in the amount after R-1.

For more information, see section 4.4.2.



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### 3.21 Box S – Tips

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Enter in box S the following tips that you added to an employee's basic salary or wages:

- tips (regardless of whether they were made on tippable sales) that are reported to you by the employee in his or her *Register and Statement of Tips* (TP-1019.4-V) or an equivalent document;
- tips that were distributed to the employee and do not have to be reported on the employee's statement of tips, because they were added to the customer's bill.

For more information, refer to the document *Tax Measures Respecting Tips* (IN-250-V).

[42.6–42.8](#), [1019.3–1019.7](#)

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### 3.22 Box T – Tips allocated by the employer

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Enter in box T (as applicable) the tips that you allocated to an employee and added to his or her basic salary or wages.

The tips allocated are those you were required to allocate to the employee for a pay period because the amount of tips the employee reported was less than 8% of his or her tippable sales, not including GST or QST. This percentage may be lower than 8% where we have granted a request for a rate reduction.

For more information, refer to the document *Tax Measures Respecting Tips* (IN-250-V).

[42.10–42.15](#), [1019.3](#), [1019.6](#), [1019.7](#)

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### 3.23 Box U – Phased retirement

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Enter in box U the deemed salary or wages paid under a phased retirement arrangement that has been approved by Retraite Québec.

Deemed salary or wages are subject to employee and employer contributions to the QPP. The amount must be entered in box U so that additional QPP contributions can be calculated.

[AQPP 37.2](#), [37.3](#), [50](#), [195.1](#)

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### 3.24 Box V – Meals and lodging

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The allowance you pay to an employee for meals and lodging, and the meals, board and lodging you provide to the employee, may constitute a taxable benefit for the employee. If this is the case, you must enter the value of the benefit in box V.

If the taxable benefit is related to previous employment, see section 3.3.8.

For information about the value of the taxable benefit that must be included in the employee's income and the other boxes on the RL-1 slip in which you must include this value (where applicable), refer to the document *Taxable Benefits* (IN-253-V).

[37](#), [358.0.3](#), [752.0.10.0.2](#), [1029.8.116.2.1](#), [1029.8.117](#)



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### 3.25 Box W – Motor vehicle

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The personal use of a motor vehicle that you make available to an employee (or to a person related to the employee) may constitute a taxable benefit for the employee. If this is the case, you must enter the value of the benefit in box W.

If you make an automobile available to a shareholder who is not an employee, see section 3.17.17. If you make an automobile available to a partner or an employee of a partner, see section 3.17.18.

If the taxable benefit is related to previous employment, see section 3.3.8.

For information about the value of the taxable benefit that must be included in the employee's income and the other boxes on the RL-1 slip in which you must include this value (where applicable), refer to the document *Taxable Benefits* (IN-253-V).

[37, 38, 40.1–41.4, 111, 117, 358.0.3, 752.0.10.0.2, 1029.8.116.2.1, 1029.8.117](#)

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### 3.26 Box marked “Code (case O)”

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Where applicable, enter in the box marked “Code (case O)” the alphabetic code corresponding to the type of income reported in box O.

For information about the codes that must be entered in the box marked “Code (case O),” see section 3.17.

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### 3.27 Additional information

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When additional information needs to be provided, enter a code in one of the blank boxes of the RL-1 slip, followed by the amount or the corresponding information. You must prepare another RL-1 slip if you have more than four pieces of additional information to enter.

#### Example

A-1	1,400.68
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The table below lists and briefly describes the codes that can be entered on the RL-1 slip, and provides a reference to the section of the guide where you'll find more information.

**TABLE 3** Additional information

Code	Description	Section of guide
A-1	Employee benefit plan	3.3.4
A-2	Employee trust	3.3.5
A-3	Repayment of salary or wages	4.11
A-4	Chainsaw expenses	4.5
A-5	Brushcutter expenses	4.5
A-6	Remuneration received by a Québec sailor	4.6
A-7	Canadian Forces personnel and police deduction	4.7
A-9	Deduction for foreign specialists	4.8
A-10	Deduction for foreign researchers	4.8

<b>Code</b>	<b>Description</b>	<b>Section of guide</b>
A-11	Deduction for foreign researchers on a post-doctoral internship	4.8
A-12	Deduction for foreign experts	4.8
A-13	Deduction for foreign professors	4.8
A-14	Exemption rate	4.8
B-1	CPP contribution	3.4
D-1	Retirement compensation arrangement	3.6.2
D-2	Contribution for service before 1990: Contributor	3.6
D-3	Contribution for service before 1990: Non-contributor	3.6
G-1	Taxable benefit in kind	3.9
G-2	Pensionable earnings under the CPP	3.9.5
K-1	Trips for medical services	N/A <sup>1</sup>
L-2	Volunteer: Compensation not included in boxes A and L	N/A <sup>1</sup>
L-3	Tax-exempt allowance for expenses incurred in the course of duties	N/A <sup>1</sup>
L-4	Benefit resulting from a debt contracted for the acquisition of investments	N/A <sup>1</sup>
L-7	Benefit related to a security option at the time of death	N/A <sup>1</sup>
L-8	Election respecting security options	N/A <sup>1</sup>
L-9	Security option deduction under section 725.2 of the <i>Taxation Act</i>	N/A <sup>1</sup>
L-10	Security option deduction under section 725.3 of the <i>Taxation Act</i>	N/A <sup>1</sup>
O-2	Deduction for patronage dividends	3.17.14
O-3	Redemption of preferred shares	3.17.14
O-4	Repayment of wage loss replacement benefits	3.17.16
RZ-CA	Wage Earner Protection Program (WEPP) payments <sup>2</sup>	3.17.1
RZ-CB	Tax-free savings account (TFSA) <sup>2</sup>	3.17.2
RZ-CC	Payments to the beneficiary of a registered disability savings plan (RDSP) <sup>2</sup>	3.17.3
RZ-CD	Benefits paid to the parents of a crime victim <sup>2</sup>	3.17.4
RZ-RA	Payments made under a supplementary unemployment benefit plan <sup>2</sup>	3.17.5
RZ-RB	Scholarships, bursaries, fellowships and prizes <sup>2</sup>	3.17.6
RZ-RC	Research grants <sup>2</sup>	3.17.7
RZ-RD	Fees for services rendered <sup>2</sup>	3.17.8
RZ-RG	Labour adjustment benefits <sup>2</sup>	3.17.9
RZ-RH	Labour adjustment benefits for older workers and income assistance payments <sup>2</sup>	3.17.10
RZ-RI	Benefits paid under a program administered under the <i>Department of Fisheries and Oceans Act</i> (federal statute) <sup>2</sup>	3.17.11
RZ-RJ	Retiring allowance (including an amount paid for the loss of employment) <sup>2</sup>	3.17.12
RZ-RK	Death benefit <sup>2</sup>	3.17.13
RZ-RL	Patronage dividends <sup>2</sup>	3.17.14
RZ-RM	Commissions paid to a self-employed person <sup>2</sup>	3.17.15
RZ-RN	Benefits paid under a wage loss replacement plan <sup>2</sup>	3.17.16



Code	Description	Section of guide
RZ-RO	Benefits received by a shareholder <sup>2</sup>	3.17.17
RZ-RP	Benefits received by a partner <sup>2</sup>	3.17.18
RZ-RQ	Amounts allocated under a retirement compensation arrangement <sup>2</sup>	3.17.19
RZ-RR	Payments for services rendered in Québec by a person not resident in Canada <sup>2</sup>	3.17.20
RZ-RS	Financial assistance <sup>2</sup>	3.17.21
RZ-RT	Other indemnities paid by the employer further to an industrial accident <sup>2</sup>	3.17.22
RZ-RU	Educational assistance payments from a registered education savings plan (RESP) <sup>2</sup>	3.17.23
RZ-RV	Accumulated income payments from a registered education savings plan (RESP) <sup>2</sup>	3.17.24
RZ-RX	Apprenticeship Incentive Grant <sup>2</sup>	3.17.25
R-1	Employment income	3.20
V-1	Tax-exempt benefit for board and lodging	N/A <sup>3</sup>
200	Currency used	4.9
201	Allowance for childcare expenses	N/A
211	Benefit related to previous employment	3.3.8
235	Premium paid to a private health services plan	N/A <sup>3</sup>

1. See the document *Taxable Benefits* (IN-253-V).
2. You must enter this piece of additional information only if more than one code applies to the amount in box 0 (see section 3.17).
3. See note 1.

## 3.28 Identification

### 3.28.1 Identification of the individual

In the space marked “Nom de famille, prénom et adresse du particulier,” enter the individual’s last name, followed by the first name and last known address (including the postal code). Make sure that the last and first names are identical to the last and first names shown on the individual’s social insurance card or in the individual’s confirmation of SIN letter.

Also enter the individual’s SIN. This number must be identical to the number shown on the individual’s social insurance card or in the individual’s confirmation of SIN letter. **Any error in the number or any missing number could prevent the individual’s contributions from being recorded in the Record of Contributors kept by Retraite Québec.**

#### Social insurance card or confirmation of SIN letter

Under the *Act respecting the Québec Pension Plan*, you must ask your employees who work in Québec to show you their social insurance card or confirmation of SIN letter within 30 days after they take up employment. If an employee is under 18, you must request the social insurance card or confirmation of SIN letter during the month following the month of his or her 18th birthday.

You are also obliged to provide a new employee who does not yet have a SIN with information on how he or she can obtain one. This information is available from Service Canada.

**AQPP 197; AQPP (r. 1) 8**



### **Social insurance number (SIN)**

Individuals are required, under the *Tax Administration Act*, to provide their SIN to the person filing an RL slip on their behalf. Failure to provide the individual's SIN may result in penalties for both the individual and the person completing the slip. The latter must make a reasonable effort to obtain the number from the individual (for example, request it verbally or in writing). A record must be kept of the dates on which these requests are made, as must a copy of correspondence sent to the individual.

If you were unable, despite all reasonable efforts, to obtain the individual's SIN, you must provide us with the individual's last name, first name and address. You are liable to a penalty of \$100 if you fail to provide required information on a prescribed form.

*TAA 58.1, 58.1.1, 58.2, 59.0.2, 59.0.3*

### **3.28.2 Identification of the employer or payer**

Enter on each RL-1 slip, in the space marked "Nom et adresse de l'employeur ou du payeur," your name and address, exactly as they appear on the remittance forms (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 you use to remit source deductions and employer contributions.

### **3.28.3 Reference number (optional)**

In the space marked "Numéro de référence (facultatif)," you may include a reference number as an additional means of identifying the employee.





## 4 SPECIAL CASES

### 4.1 Indemnity paid further to a precautionary cessation of work

You must include, in box A of an employee's RL-1 slip, the basic remuneration that you paid to the employee under the *Act respecting occupational health and safety* for the **first five days after the employee stopped working**. This indemnity is not reimbursed by the CNESST.

### 4.2 Indemnities further to an industrial accident – CNESST

In this section, the term "net salary or wages" has the same meaning as the term "net salary or wages" in the *Act respecting industrial accidents and occupational diseases*.

**TABLE 4** Treatment of amounts paid following an industrial accident

Before the CNESST's decision	How to treat the amounts paid	RL slip concerned	Additional information
Day of the accident (100% of <b>net salary or wages</b> )	Employment income	RL-1 slip Box A	N/A
First 14 days following the day of the accident			
<ul style="list-style-type: none"> <li>90% of net salary or wages</li> </ul>	Income replacement indemnity	RL-5 slip Box C	N/A
<ul style="list-style-type: none"> <li>Excess amount<sup>1</sup></li> </ul>	Employment income	RL-1 slip Box A	N/A
Beginning on the 15th day following the day of the accident to the day of the CNESST's decision			
<ul style="list-style-type: none"> <li>Advance of indemnities or loan (including interest accumulated)</li> </ul>	No adjustment	N/A	N/A
<ul style="list-style-type: none"> <li>Salary or wages (including unused sick-leave credits)</li> </ul>	Employment income	RL-1 slip Box A	N/A
<ul style="list-style-type: none"> <li>Wage loss replacement benefits                             <ul style="list-style-type: none"> <li>– paid by the employer</li> </ul> </li> </ul>	Employment income <sup>2</sup>	RL-1 slip Box A	N/A
<ul style="list-style-type: none"> <li>– paid by an insurer or a trustee</li> </ul>	Wage loss replacement benefits <sup>3</sup>	RL-1 slip Box O (code RN)	N/A



After the CNESST's decision	How to treat the amounts paid	RL slip concerned	Additional information
You paid a top-up amount. <sup>4</sup>	Employment income	RL-1 slip Box A	N/A
You received a reimbursement or repayment.			
• Advance of indemnities or loan	No adjustment	N/A	N/A
• Salary or wages, or wage loss replacement benefits	Repayment of employment income or wage loss replacement benefits, for amounts paid in the current year	RL-1 slip	A-3 or O-4 <sup>5</sup>
	Repayment of employment income or wage loss replacement benefits, for amounts paid in a previous year	RL-1 slip	A-3 or O-4 <sup>5</sup>
• Excess amount	Repayment of employment income for amounts paid in the current year	RL-1 slip	A-3 <sup>5</sup>
	Repayment of employment income for amounts paid in a previous year	RL-1 slip	A-3 <sup>5</sup>
You were not reimbursed or repaid.			
• Advance of indemnities or loan – not repaid in full by the employee	Taxable benefit equal to the amount not repaid	RL-1 slip Boxes A and L	N/A
– repayment by the employee using sick leave <sup>6</sup>	Employment income	RL-1 slip Box A	N/A
• Salary or wages, or wage loss replacement benefits	No adjustment	N/A	N/A
Amounts paid for the employee's care or rehabilitation			
• 100% of <b>net salary or wages</b> – reimbursed by the CNESST	Income replacement indemnity	RL-5 slip Box C	N/A
– not reimbursed by the CNESST (reimbursement not requested)	Other indemnities that you paid further to an industrial accident	RL-1 slip Box O (code RT)	N/A
• Excess amount	Employment income	RL-1 slip Box A	N/A
Amount paid for an employee to undergo a medical test at your request (100% of net salary or wages)	Employment income	RL-1 slip Box A	N/A
<ol style="list-style-type: none"> <li>The excess amount is an amount that you pay to an employee that is greater than the income replacement indemnity provided for under the <i>Act respecting industrial accidents and occupational diseases</i>.</li> <li>If you are not an insurer and you pay amounts directly to the employee to compensate for the loss of all or part of his or her employment income, the amounts may be considered wage loss replacement benefits. For more information, see section 3.17.16.</li> <li>Wage loss replacement benefits paid by an insurer under a wage loss replacement plan to which the employer contributed.</li> <li>A top-up amount is an amount that you paid to an employee in addition to the indemnity that the CNESST paid the employee, after a favourable decision by the CNESST.</li> <li>The reimbursement that you received from the CNESST or the repayment that you received from an employee must be entered in a blank box. Enter either "A-3," followed by the amount of the repayment of salary or wages, or "O-4," followed by the amount of the repayment of wage loss replacement benefits. This way the employee will be able to claim a deduction for the repayment of salary or wages or the repayment of wage loss replacement benefits in his or her income tax return.</li> <li>If you allowed the employee to use sick leave to repay an advance of indemnities or a loan, the remuneration that corresponds to the gross salary or wages the employee would have received for the sick leave at the time you allowed the employee to use sick leave to repay you constitutes employment income.</li> </ol>			



## 4.3 Amounts paid after the death of an employee

Enter in box A of a deceased employee's RL-1 slip all amounts to which the employee was entitled and which he or she **would have received** during the year (for example, the amount of vacation pay accumulated at the time of death or retroactive salary or wages paid under a collective agreement signed **before** the employee's death).

However, if, at the time of the employee's death, the payment of a given amount was **unforeseeable** (for example, a lump sum paid under a collective agreement signed **after** the employee's death), do not report the amount on the deceased employee's RL-1 slip or on the beneficiary's slip, as the amount is not taxable.

Do not include in box A the death benefit paid in recognition of services rendered by the employee (see section 3.17.13).

428; RRO. 45-3

## 4.4 Indians

### 4.4.1 Salary or wages derived from employment duties performed partly or entirely on a reserve or premises

If an Indian performs employment duties partly or entirely on a reserve or premises, you must enter in box R of his or her RL-1 slip the employment income (or portion thereof) that gives entitlement to the deduction for employment income situated on a reserve or premises.

For **all** employment income earned by an Indian to give entitlement to the deduction, certain conditions must be met (see the following table). If these conditions are not met, only the **portion** of the income attributable to the employment duties performed on the reserve or premises gives entitlement to the deduction for employment income situated on a reserve or premises. This portion is to be entered in box R.

#### IMPORTANT

Employment income that you enter in box R **must not be included in box A of the RL-1 slip**. Moreover, you must enter "R-1" in a blank box, followed by the amount of employment income included in box R.

Description of employment	Conditions for all the employment income to give entitlement to a deduction
The employment duties are part of the employer's non-commercial activities which are intended for the greater welfare of Indians who live on the reserve.	The following two conditions must be met: <ul style="list-style-type: none"><li>• The employer manages and administers the business on a reserve or premises.</li><li>• The employer is an Indian band that has a reserve, a band council that represents one or more Indian bands that have reserves, or an Indian organization that falls within the jurisdiction of one or more similar bands or band councils, and the employer is exclusively devoted to the social, cultural, educational or economic development of Indians who, for the most part, live on reserves.</li></ul>
At least 90% of the employment duties are performed on a reserve or premises.	None
More than 50% (but less than 90%) of the employment duties are performed on a reserve or premises.	At least one of the following conditions must be met: <ul style="list-style-type: none"><li>• The Indian lives on a reserve.</li><li>• The employer manages and administers the business on a reserve or premises.</li></ul>
More than 50% of the employment duties are performed off a reserve or premises.	The following two conditions must be met: <ul style="list-style-type: none"><li>• The Indian lives on a reserve.</li><li>• The employer manages and administers the business on a reserve or premises.</li></ul>



### Example

An employer that manages and administers a business on a reserve pays an Indian employee a gross salary of \$26,000 in the year. 40% of the employee's duties are performed on the reserve and 60% are performed off the reserve. The employee does not live on a reserve.

In this case, the conditions necessary for all of the employment income to give entitlement to the deduction have not been met. Where more than 50% of the employment duties are performed off a reserve or premises, the full amount of employment income can be deducted in the calculation of taxable income only if the Indian lives on a reserve. Thus, only the portion of the income attributable to the duties performed on the reserve (40% of \$26,000, that is, \$10,400) is considered income situated on a reserve or premises and gives entitlement to the deduction.

Consequently, the employer must enter \$10,400 in box R. The employer must also enter "R-1" in a blank box, followed by this amount. The other portion of the employment income (\$15,600) must be entered in box A.

Where the employee lives on a reserve, all of the employment income gives entitlement to a deduction. The employer must therefore enter \$26,000 in box R and "R-1" in a blank box, followed by this amount.

#### 4.4.2 Other income relating to employment duties performed partly or entirely on a reserve or premises

As a rule, certain amounts you enter in box O (such as retiring allowances and wage loss replacement benefits) must **also** be entered in box R if they were paid to an Indian and are attributable to employment income that qualifies for the deduction for employment income situated on a reserve or premises.

Where, as in the previous example, only a portion of the employment income qualifies for the deduction for employment income situated on a reserve or premises, enter in box R the equivalent portion of the amount that qualifies for a deduction and, in box O, the total amount paid to the Indian.

#### IMPORTANT

Any other income that you enter in box R must not be included in the amount after R-1.

#### 4.5 Employees using a chainsaw or a brushcutter

If an employee must provide a chainsaw or a brushcutter for work, enter in box A (and, where applicable, in other boxes on the RL-1 slip, according to the instructions given in Part 3) the total amount of remuneration paid to the employee, including the allowances related to the work.

If, during the year, you sold products (for example, gas or oil) or services (for example, repairs) to the employee, or paid other expenses related to the use, maintenance and repair of the chainsaw or brushcutter, enter "A-4" for chainsaw expenses or "A-5" for brushcutter expenses in a blank box, followed by the amount of these expenses.

*64.3, 78; IMP. 78-2/R1*



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## 4.6 Québec sailors engaged in international freight transportation

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If you are an eligible shipowner and, during the year, you employed a sailor who was resident in Québec, and for whom you obtained a certificate from the Ministère des Transports, the sailor may be entitled to a deduction in the calculation of taxable income.

You must complete an RL-1 slip in the usual way. You must enter “A-6” in one of the blank boxes on the slip, followed by the amount of remuneration that gives entitlement to the deduction (that is, 75% of the gross remuneration you paid).

You must also provide the employee with a copy of the certificate you received from the Ministère des Transports. The employee needs the certificate to claim a deduction in his or her income tax return.

For more information, see the *Guide for Employers* (TP-1015.G-V).

*737.27, 737.28, 737.28.1, 1015.0.1, 1159.1 (“wages”); 1086R1; AQPP 45*

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## 4.7 Canadian Forces personnel and police officers

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Canadian Forces personnel and police officers who earned employment income while deployed on a mission abroad can claim a deduction on that income, regardless of the risk score associated with the mission.

The amount of the deduction is equal to the **lesser** of the following amounts:

- the gross remuneration attributable to the mission abroad **minus** the contribution (pertaining to the remuneration) that the employee paid to an RPP;
- the maximum remuneration a Lieutenant-Colonel of the Canadian Forces can receive during the mission.

For such an employee, enter “A-7” in a blank box, followed by the amount of the deduction.

### **Example**

You pay an employee \$500 in salary or wages (all of which relates to a mission abroad) and you withhold \$50 as a contribution to an RPP. The portion of the remuneration that qualifies for the deduction is \$450 (\$500 – \$50).

You must enter “A-7” in a blank box, followed by the amount of the deduction, that is, \$450.

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## 4.8 Foreign employees who are entitled to a five-year tax exemption

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As a rule, an individual who is not resident in Canada and who comes to Québec to work in certain specialized sectors of activity (hereinafter called an “employee”) is entitled to a full or partial tax exemption for a period of five years. The exemption covers the employee’s salary or wages or the employee’s income from all sources, as applicable, and consists of a **deduction in the calculation of taxable income**.

To be eligible for the **deduction**, the employee must meet several conditions. In particular, you must obtain a certificate or a qualification certificate for the employee from the Québec government. The certificate will be issued under certain conditions. For more information, see the *Guide for Employers* (TP-1015.G-V).



You must complete an RL-1 slip for such an employee in the usual way. You must enter one of the codes below in a blank box of the RL-1 slip, followed by the amount of the deduction (that is, the portion of the remuneration that you subtracted from the employee's gross remuneration in calculating the remuneration subject to source deductions of income tax).

- Enter "A-9" if the employee was a specialist who worked in a BDC, in an IFC, or for a financial services corporation.
- Enter "A-10" if the employee was a researcher who worked for a business in Canada that carried out R&D (or had R&D carried out on its behalf) in Québec.
- Enter "A-11" if the employee was a researcher on a post-doctoral internship and worked for an eligible university entity or for a public research centre.
- Enter "A-12" if the employee was an expert who worked for a business in Canada that carried out R&D (or had R&D carried out in its behalf) in Québec.
- Enter "A-13" if the employee was a professor who worked at a Québec university.

In addition, enter "A-14" in another blank box, followed by the exemption rate (see the note below). When two different exemption rates apply in the same year, **enter only one exemption rate** on the slip. This rate must correspond to the result of the following calculation: the total deduction for the year **divided** by the gross salary or wages paid to your employee for the year, **multiplied** by 100.

#### NOTE

The exemption rate cannot be less than 25%.

#### Example

In July, a foreign professor will start the last year of his five-year exemption period. A 50% exemption rate applies to the salary paid from January to June and a 25% exemption rate applies to the salary paid from July to December.

<b>Gross salary related to the exemption period</b>	January to June	\$40,000
	July to December	+ \$60,000
		= <b>\$100,000</b>
<b>Deduction</b>	January to June (\$40,000 × 50%)	\$20,000
	July to December (\$60,000 × 25%)	+ \$15,000
		= <b>\$35,000</b>
<b>Exemption rate</b>	$(\$35,000 \div \$100,000) \times 100$	35

Enter "A-13" in a blank box of the RL-1 slip, followed by the amount of the deduction for the year, \$35,000, and enter "A-14" in another blank box, followed by the 35% exemption rate for the year.

You must provide the employee with a copy of the certificate or qualification certificate issued in his or her regard by the Québec government.



If the employee is entitled to an exemption on income from all sources, you must also provide the employee with a letter containing the following information:

- the period in the year during which he or she was your employee;
- the period in the year included in his or her exemption period and the gross remuneration paid during the period; and
- any other information related to the deduction to which the employee is entitled.

The employee needs these documents in order to claim a deduction in his or her income tax return.

#### NOTE

A foreign specialist working for a corporation (or partnership) that operates an IFC is entitled to an exemption on income from all sources and not only on his or her salary or wages.

*1015.0.1, 1159.1 (“wages”); 1086R1; AIFC 63, 65–70, 104, 108; AQPP 45*

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## 4.9 Amount paid to an employee in a foreign currency

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Enter all amounts in Canadian dollars. If this is not possible, enter “200” in a blank box, followed by the name of the foreign currency (for example, US dollar).

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## 4.10 Employee who receives an amount from a person with whom you are not dealing at arm’s length

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If one of your employees receives employment income from a person with whom you are not dealing at arm’s length, you must enter the amounts paid and withheld during the year by that person in the following boxes of the employee’s RL-1 slip:

- in box A, the gross employment income paid;
- in box B, the total QPP contributions withheld;
- in box E, the total Québec income tax withheld (if the person with whom you are not dealing at arm’s length does not have an establishment in Québec);
- in box G, the pensionable salary or wages under the QPP for the year;
- in box H, the total QPIP premiums withheld;
- in box I, the eligible salary or wages under the QPIP for the year.

If the person who paid the employee has an establishment in Québec, that person must file an RL-1 slip to report any income tax withheld on the employment income (box E). Boxes A, B, G, H and I on that RL-1 slip must be left blank.

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## 4.11 Repayment of employment income paid for a period in which the employee did not perform his or her duties

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If, pursuant to an arrangement, an employee or a former employee repays you, **in the year** it was received, an amount equal to the employment income that you paid for a period in which the employee did not perform his or her duties, you must enter:

- in box A, the gross employment income paid during the year (including the gross employment income paid for the period in which the employee did not perform his or her duties that was repaid by the employee in the year);
- in a blank box, “A-3,” followed by the amount of gross employment income paid in the year that was repaid (the employee can claim a deduction for this amount in his or her income tax return);



- in box B, the total QPP contributions withheld during the year (including the QPP contributions withheld from the employment income paid for the period in which the employee did not perform his or her duties that were repaid by the employee in the year);
- in box E, the total Québec income tax withheld during the year (including the income tax withheld on the employment income paid for the period in which the employee did not perform his or her duties that was repaid by the employee in the year);
- in box G, the pensionable salary or wages under the QPP for the year (including the gross employment income paid for the period in which the employee did not perform his or her duties that was repaid by the employee in the year);
- in box H, the total QPIP premiums withheld during the year (including the QPIP premiums withheld from the employment income paid for the period in which the employee did not perform his or her duties that were repaid by the employee in the year);
- in box I, the eligible salary or wages under the QPIP for the year (including the gross employment income paid for the period in which the employee did not perform his or her duties that was repaid by the employee in the year).

If the employee or former employee repays an amount **in a different year** than it was received, you must enter "A-3" in a blank box, followed by the amount of the repayment of the gross employment income paid in a previous year. This way the employee will be able to claim a deduction in his or her income tax return. You are not required to file an amended RL-1 slip for the year the employment income was received. In addition, you cannot request a refund for an overpayment of employer contributions.

If the employee or former employee repays employment income that you paid because of a clerical, administrative or system error, see the instructions in section 4.12.

For information about salary or wages repaid after a decision by the CNESST, see section 4.2.

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## 4.12 Repayment of employment income paid by mistake

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If you paid employment income by mistake to an employee who was not owed that income, the employee must generally repay you an amount equal to the **gross income** paid by mistake and recover any income tax, QPP contributions and QPIP premiums withheld on that income from us. In this situation, you can recover any employer contributions you overpaid by making a written request to us within four years after the end of the year in which the overpayment was made.

**Under certain conditions**, however, an employee may repay you an amount equal to the **net income** (amount equal to the gross income paid by mistake minus source deductions). In this situation, you will be able to recover the source deductions you overpaid by:

- subtracting the source deductions and employer contributions related to the employment income paid by mistake from your periodic remittances made using 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), if the employee repays you the employment income **in the year** it was paid by mistake; or
- filing an amended RL-1 slip and an amended RL-1 summary for the year in which the employment income was paid to the employee by mistake, if the employee repays you employment income paid by mistake **in a previous year**.





## 4.12.1 Repayment of an amount equal to the net income

### 4.12.1.1 Conditions

#### Repayment of employment income you paid by mistake in the year it was paid

An employee can repay an amount equal to the **net income** you paid by mistake in the year the amount was paid, if the following conditions are met:

- The employment income was paid because of a clerical, administrative or system error.
- You subtracted the source deductions and employer contributions related to the employment income paid by mistake from your periodic remittances made using 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) for a period ending on or before December 31 of the taxation year in which the employment income was paid by mistake.

#### Repayment of employment income you paid by mistake in a previous year

An employee can repay an amount equal to the **net income** you paid by mistake in a previous year, if the following conditions are met:

- The employment income was paid because of a clerical, administrative or system error.
- The employment income was paid by mistake after 2015.
- You have not yet filed an RL-1 slip for the employee showing the employee's actual employment income (gross employment income paid in the year minus gross income paid by mistake).
- The amount equal to the net income is repaid by the employee, or an arrangement to repay the amount has been made between you and the employee, by December 31 of the third year after the year in which the employment income was paid by mistake.

### 4.12.1.2 Calculating net income

If an employee repays you employment income you paid by mistake **in the year** it was paid, the net income is equal to the gross employment income paid by mistake **minus**:

- the Québec income tax withheld from the income paid by mistake;
- the QPP contribution withheld from the income paid by mistake; and
- the QPIP premium withheld from the income paid by mistake.

If an employee repays you employment income you paid by mistake **in a previous year**, the net income is equal to the gross employment income paid by mistake **minus**:

- the Québec income tax withheld from the income paid by mistake (if you have made an election);
- the QPP contribution withheld from the income paid by mistake (if you have made an election); and
- the QPIP premium withheld from the income paid by mistake (if you have made an election).

You must, in addition to the elections you make under federal legislation, make a separate election for each type of deduction made under Québec legislation. The elections must be made by December 31 of the third year after the year in which the employment income was paid by mistake.



### 4.12.2 Information to be entered in the RL-1 slip

The employment income that you paid by mistake and that is subsequently repaid to you by the employee does not constitute income for the year in which the employee received it. You must therefore enter:

- in box A, the actual employment income (that is, the employment income paid during the year **minus** the gross income paid by mistake);
- in box B, the total QPP contributions withheld during the year (including the amounts withheld from the employment income paid by mistake), **minus** the QPP contributions withheld from the employment income paid by mistake if the employee repaid an amount equal to the net income;
- in box E, the total Québec income tax withheld during the year (including the income tax withheld on the employment income paid by mistake), **minus** the income tax withheld on the employment income paid by mistake if the employee repaid an amount equal to the net income;
- in box G, the actual pensionable salary or wages under the QPP (that is, the pensionable salary or wages under the QPP for the year, **minus** the gross income paid by mistake);
- in box H, the total QPIP premiums withheld during the year (including the QPIP premiums withheld from the employment income paid by mistake), **minus** the QPIP premiums withheld from the employment income paid by mistake if the employee repaid an amount equal to the net income;
- in box I, the actual eligible salary or wages under the QPIP (that is, the eligible salary or wages under the QPIP for the year, **minus** the gross income paid by mistake).

If, at the time the employee makes the repayment, you have already filed an RL-1 slip that includes the employment income paid by mistake, you must file an amended slip for that year (see section 2.5).

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### 4.13 Québec employee temporarily posted abroad

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If you have temporarily posted an employee to one of your establishments located outside Canada and the employee is subject to the QPP contribution under a certificate of coverage issued by Retraite Québec's Bureau des ententes de sécurité sociale, you have to enter certain amounts (in Canadian dollars) on the employee's RL-1 slip. Enter:

- in box A, the gross employment income paid from your establishment located outside Canada;
- in box B, the total QPP contributions withheld during the year;
- in box G, the pensionable salary or wages under the QPP for the year paid from your establishment located outside Canada.

For more information regarding the certificate of coverage, visit the Retraite Québec website.



### Instructions et explications relatives aux cases du relevé 1

S'il y a lieu, reportez les montants inscrits aux cases de ce relevé aux lignes correspondantes de votre déclaration de revenus.

- A** Revenus d'emploi avant les retenues à la source (ligne 101)
  - B** Cotisation au Régime de rentes du Québec (RRQ) [ligne 98]
  - C** Cotisation à l'assurance emploi
  - D** Cotisation à un régime de pension agréé (RPA) [ligne 205]
  - E** Impôt du Québec retenu à la source (ligne 451)
  - F** Cotisation syndicale (ligne 397.1)
  - G** Salaire admissible au RRQ (ligne 98.1)
  - H** Cotisation au Régime québécois d'assurance parentale (RQAP) [ligne 97]
  - I** Salaire admissible au RQAP (ligne 14 de l'annexe R)
  - M** Commissions incluses dans le montant de la case A ou R (ligne 100)
  - N** Dons de bienfaisance. Consultez le guide de la déclaration à la ligne 395.
  - O** Autres revenus non inclus dans le montant de la case A. Voyez la signification des codes de la case O.
  - Q** Salaires différés (non imposables et non inclus dans le montant de la case A ou R)
  - R** Revenu d'un Indien « situé » dans une réserve ou un « local » (ligne 293)
  - S** Pourboires autres que ceux figurant à la case T. Ce montant est déjà inclus dans celui de la case A ou R.
  - T** Pourboires attribués par l'employeur. Ce montant est déjà inclus dans celui de la case A ou R.
  - U** Salaire présumé sur lequel est calculée une cotisation supplémentaire au RRQ, en vertu d'une entente de retraite progressive (non imposable et non inclus dans le montant de la case A ou R)
- Avantages imposables inclus dans le montant de la case A ou R, selon le cas**
- J** Cotisation versée par l'employeur en vertu d'un régime privé d'assurance maladie. Consultez le guide de la déclaration à la ligne 381.
  - K** Voyages effectués par un particulier habitant une région éloignée reconnue. Consultez le guide de la déclaration à la ligne 236.
  - L** Autres avantages
  - P** Cotisation versée à un régime d'assurance interentreprises (grille de calcul 105)
  - V** Nourriture et logement
  - W** Utilisation d'un véhicule à moteur à des fins personnelles
- Signification des codes de la case O**
- CA** Prestations du Programme de protection des salariés (ligne 154)
  - CB** Compte d'épargne libre d'impôt (CELI) [ligne 130]
  - CC** Sommes versées au bénéficiaire d'un REEI (ligne 278)

- CD** Prestations versées aux parents d'une victime d'un acte criminel (ligne 154)
  - RA** Prestations supplémentaires de chômage (ligne 154)
  - RB** Bourses d'études ou récompenses (ligne 154)
  - RC** Subventions de recherche (ligne 154)
  - RD** Honoraires (lignes 22 à 26 de l'annexe L)
  - RG** Prestations d'adaptation pour les travailleurs (ligne 154)
  - RH** Prestations d'adaptation pour les travailleurs âgés et allocations de complément de ressources (ligne 154)
  - RI** Prestations versées dans le cadre d'un programme établi en vertu de la Loi sur le ministère des Pêches et des Océans (loi du Canada) [ligne 154]
  - RJ** Allocations de retraite (y compris une somme versée pour compenser la perte d'un emploi) [ligne 154]
  - RK** Prestation au décès (ligne 154)
  - RL** Ristournes (ligne 154)
  - RM** Commissions versées à un travailleur autonome (lignes 22 à 26 de l'annexe L)
  - RN** Prestations d'un régime d'assurance salaire (ligne 107)
  - RO** Avantage reçu par un actionnaire (ligne 130)
  - RP** Avantage reçu par un associé (lignes 22 à 26 de l'annexe L)
  - RQ** Convention de retraite (ligne 154)
  - RR** Services rendus au Québec par une personne ne résidant pas au Canada (lignes 22 à 26 de l'annexe L)
  - RS** Soutien financier (ligne 154)
  - RT** Autres indemnités versées par l'employeur à la suite d'un accident du travail (ligne 148)
  - RU** Paiements d'aide aux études d'un régime enregistré d'épargne-études (REEE) [ligne 154]
  - RV** Paiements de revenus accumulés d'un REEE (ligne 154)
  - RX** Subvention incitative aux apprentis (ligne 154)
  - RZ** Revenus de nature différente
- Renseignements complémentaires**
- Consultez le guide de la déclaration de revenus.
- A-1** Régime de prestations aux employés
  - A-2** Fiducie pour employés
  - A-3** Remboursement de salaire (ligne 207)
  - A-4** Frais de scie mécanique
  - A-5** Frais de débroussaillage
  - A-6** Rémunération reçue par un marin québécois (ligne 297)

- A-7** Déduction pour le personnel des Forces canadiennes et des forces policières (ligne 297)
- A-9** Déduction pour spécialiste étranger (ligne 297)
- A-10** Déduction pour chercheur étranger (ligne 297)
- A-11** Déduction pour chercheur étranger en stage postdoctoral (ligne 297)
- A-12** Déduction pour expert étranger (ligne 297)
- A-13** Déduction pour professeur étranger (ligne 297)
- A-14** Taux d'exemption
- B-1** Cotisation au RPC (ligne 96)
- D-1** Convention de retraite (ligne 207)
- D-2** Cotisation pour services rendus avant 1990 – Employé cotisant
- D-3** Cotisation pour services rendus avant 1990 – Employé non cotisant
- G-1** Avantage imposable en nature (ligne 102)
- G-2** Salaire admissible au RPC (ligne 96.1)
- K-1** Voyages pour soins médicaux
- L-2** Volontaire – Compensation non incluse aux cases A et L (ligne 102)
- L-3** Allocation non imposable pour dépenses engagées dans le cadre des fonctions
- L-4** Avantage découlant d'une dette contractée pour acquérir des placements (ligne 231)
- L-7** Avantage pour option d'achat au décès
- L-8** Choix lié aux options d'achat de titres
- L-9** Déduction pour option d'achat de titres selon l'article 725.2 de la Loi sur les impôts (ligne 297)
- L-10** Déduction pour option d'achat de titres selon l'article 725.3 de la Loi sur les impôts (ligne 297)
- O-2** Déduction pour ristournes (ligne 297)
- O-3** Rachat d'une part privilégiée
- O-4** Remboursement de prestations d'assurance salaire (ligne 207)
- RZ-XX** Montant correspondant à l'un des revenus inclus à la case O
- R-1** Revenu d'emploi (ligne 101)
- V-1** Avantage non imposable pour logement et pension
- 200** Nom de la devise utilisée
- 201** Allocation pour frais de garde (ligne 40 de l'annexe C)
- 211** Avantage relatif à un ancien emploi
- 235** Prime versée à un régime privé d'assurance maladie. Consultez le guide de la déclaration à la ligne 381.

### RELEVÉ

## 1 Revenus d'emploi et revenus divers

						Année	Code du relevé	N° du dernier relevé transmis
						<b>2019</b>		
<b>A- Revenus d'emploi</b>	<b>B- Cotisation au RRQ</b>	<b>C- Cotisation à l'assurance emploi</b>	<b>D- Cotisation à un RPA</b>	<b>E- Impôt du Québec retenu</b>	<b>F- Cotisation syndicale</b>			
<b>G- Salaire admissible au RRQ</b>	<b>H- Cotisation au RQAP</b>	<b>I- Salaire admissible au RQAP</b>	<b>J- Régime privé d'ass. maladie</b>	<b>K- Voyages (région éloignée)</b>	<b>L- Autres avantages</b>			
<b>M- Commissions</b>	<b>N- Dons de bienfaisance</b>	<b>O- Autres revenus</b>	<b>P- Régime d'ass. interentreprises</b>	<b>Q- Salaires différés</b>	<b>R- Revenu « situé » dans une réserve</b>			
<b>S- Pourboires reçus</b>	<b>T- Pourboires attribués</b>	<b>U- Retraite progressive</b>	<b>V- Nourriture et logement</b>	<b>W- Véhicule à moteur</b>	<b>Code (case O)</b>			
Renseignements complémentaires								

Numéro d'assurance sociale du particulier      Numéro de référence (facultatif)

Nom et adresse de l'employeur ou du payeur

Nom de famille, prénom et adresse du particulier



# TO CONTACT US

## Online

revenuquebec.ca



## By telephone

### Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City 418 659-6299	Montréal 514 864-6299	Elsewhere 1 800 267-6299 (toll-free)
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### Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City 418 659-4692	Montréal 514 873-4692	Elsewhere 1 800 567-4692 (toll-free)
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### Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City 418 652-6159	Elsewhere 1 800 827-6159 (toll-free)
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### Individuals with a hearing impairment

Montréal 514 873-4455	Elsewhere 1 800 361-3795 (toll-free)
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## By mail

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers  
Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations avec la clientèle des particuliers  
Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises  
Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations avec la clientèle des entreprises  
Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

### Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec  
3800, rue de Marly, secteur 3-4-5  
Québec (Québec) G1X 4A5