

Calculation of the Contribution Related to Labour Standards 2018

If you are an employer subject to the contribution related to labour standards, use this form to calculate your contribution for 2018. Important information is given on page 2 of this form and in Part 9 of the *Guide for Employers* (TP-1015.G-V).

1 Information about the employer

Name of employer	Québec enterprise number (NEQ)	Identification number	File
		R	S
Period covered From _____ to _____		1 Number of employees remunerated in 2018	
2 Number of employees governed by a parity committee		3 Name of parity committee:	
4 Number of employees governed by the Commission de la construction du Québec (CCQ)			

2 Contribution related to labour standards

Remuneration paid in 2018 (see the instructions on page 2)		10	
Remuneration included in the amount on line 10 that:			
<ul style="list-style-type: none"> • is subject to a levy by a parity committee, if you are governed by a decree under the <i>Act respecting collective agreement decrees</i>; or • was paid to employees under the <i>Act respecting labour relations, vocational training and workforce management in the construction industry</i>. 	11		
Remuneration (included in the amount on line 10) paid to employees for work carried out using trucks, tractors, loaders, skidders or similar heavy equipment that the employees supply at their own expense	12		
×	50%		
Multiply line 12 by 50%.	=	13	
Other remuneration that is not subject to the contribution related to labour standards and that is included in the amount on line 10 (see the instructions on page 2)		14	
+			
Add lines 11, 13 and 14.	=	15	
Subtract line 15 from line 10.		Subtotal of remuneration subject to the contribution	16
Total amount of the remuneration included on line 16 that exceeds \$74,000 for each employee		17	
×	\$74,000		
Number of employees whose remuneration exceeds \$74,000	18		
×		19	
Multiply line 18 by \$74,000.	=		
Subtract line 19 from line 17.		Total excess amount	20
Subtract line 20 from line 16.			
Carry the result to line 40 of the RL-1 summary (form RLZ-1.S-V or RLZ-1.ST-V).		Remuneration subject to the contribution	21
×	0.0007		
Multiply line 21 by 0.0007 .			
Carry the result to line 41 of the RL-1 summary (form RLZ-1.S-V or RLZ-1.ST-V).		Contribution related to labour standards	22

Instructions

Remuneration paid in 2018 (line 10)

Enter on line 10 the result of the following calculation:

- the total of the amounts entered in boxes A and Q of all RL-1 slips;

plus

- the salaries and wages paid to employees who are Indians and that give entitlement to the deduction for employment income situated on a reserve or premises (total of the amounts in box R of all RL-1 slips);
- indemnity in lieu of notice paid to an employee, that is, the amount paid to an employee where an employer terminates the employment contract without giving the written notice required by law, or where the employer fails to provide written notice within the prescribed period of notice (total of those amounts included in box O of all RL-1 slips);
- other indemnities paid to an employee further to the termination of his or her employment contract (total of those amounts included in box O of all RL-1 slips);

minus

- directors' fees;
- the value of a benefit derived from an amount paid for the acquisition, on behalf of an employee, of a share or a fraction of a share issued by the Fonds de solidarité FTQ or by Fondation;
- salaries and wages earned outside Canada that are included in box A of the RL-1 slips by reason of a social security agreement.

Other remuneration not subject to the contribution (line 14)

Enter on line 14 the **total** of the following:

- remuneration paid to a domestic;
- remuneration paid to an employee who is **completely** excluded from the application of the *Act respecting labour standards* (pursuant to section 3 of that Act), such as a student who works during the school year in an establishment selected by an educational institution under a job induction program approved by the Ministère de l'Éducation et de l'Enseignement supérieur;
- remuneration paid to an employee whose duties consist solely in taking care of or providing care to a child or to a sick, handicapped or elderly person, where the care is provided in the home, and you are not seeking to make a profit from the work;
- remuneration paid to an employee by an agency, a family-type resource or an institution referred to in the *Act respecting health services and social services*, in proportion to the amounts received by such entities under the Act;
- remuneration paid to an employee by a regional council, a foster family or an institution referred to in the *Act respecting health services and social services for Cree Native persons*, in proportion to the amounts received by such entities under the Act.

Payment of the contribution

Your payment for 2018 **must be received** at Revenu Québec or a financial institution **by February 28, 2019**. You must use the remittance slip of form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*, to make the contribution. **Do not return the remittance slip if you are making your payment online.**

If you cease to carry on your business in 2018, you must pay your contribution within **30 days** after the date on which you cease operations. **If you permanently cease to make remittances** of source deductions and employer contributions in 2018, **but continue to carry on your business**, you must pay the contribution by the **20th day of the month** following the month of your last remittance. In either of these situations, you must also file, by the deadline applicable to the situation, the RL-1 summary (form RLZ-1.S-V) or the temporary RL-1 summary (form RLZ-1.ST-V) for 2018.