REVENU QUÉBEC

Calculation of the Contribution Related to Labour Standards

Erase

If you are an employer subject to the contribution related to labour standards, use this form to calculate your contribution for **2025**.

Read the instructions on page 3 before beginning.

Calendar year **2025**

1 Information about the employer

Name of employer	Québec enterprise number (NEQ)	Identification number	File
			R S

2 Remuneration paid for the year

Total of the amounts from box A of the RL-1 slips		1	
Indian employees			
Total of the amounts entered after "R-1" on the RL-1 slips	+	2	
Retiring allowances			
Total of all indemnities in lieu of notice paid to employees (amount included in box O [code RJ] of the RL-1 slip)	+	3	
Total of all other indemnities for damages plus interest paid to employees after termination of their employment contract (amount included in box O [code RJ] of the RL-1 slip)	+	4	
Add lines 1 through 4.	=	5	0.00
Employee benefit plans, profit-sharing plans and employee trusts			
Total of the amounts from box Q of the RL-1 slips	+	6	
Add lines 5 and 6.	=	7	0.00
Total of the amounts entered after "A-1" on the RL-1 slips	8		
Total of the amounts entered after "A-2" on the RL-1 slips	+ 9		
Add lines 8 and 9.	= 0.00	▶ 10	0.00
Subtract line 10 from line 7.	=	11	0.00
Directors' fees			
Total of all directors' fees you paid to directors	−	12	
Shares issued by the Fonds de solidarité FTQ or by Fondaction			
Value of a taxable benefit from an amount you paid to acquire, on behalf of an employee, a share or a fraction of a share issued by the Fonds de solidarité FTQ or Fondaction	−	13	
Member of a commission or committee established under a Québec statute			
Fees 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; • as a member of a candidate selection or review committee established for that purpose under a Québec statute.	−	14	
Québec employees temporarily posted outside Canada			
Salaries and wages paid to employees who were resident in Québec when posted to a country that has a social security agreement with Québec providing for reciprocal coverage of pension plans	−	15	
Subtract lines 12 through 15 from line 11. Carry the result to line 20. **Number of employees paid in the year** 16.1			
Remuneration paid for the year	=	16	0.00

Continued

3 Remuneration subject to the contribution

Amount from line 16				20	0.00
Employees governed by a parity committee					
Remuneration that is subject to a levy by a parity committee constituted under the *Act respecting collective agreement decrees*					
Name of parity committee 21.1					
Number of employees governed by the parity committee 21.2				– 21	
Employees governed by the Commission de la construction du Québec (CCQ)					
Remuneration paid to employees under the *Act respecting labour relations, vocational training and workforce management in the construction industry*					
Number of employees governed by the CCQ 22.1				– 22	
Employees who operate heavy equipment					
Remuneration paid to employees who use a truck, tractor, loader, skidder or similar heavy equipment that they provide at their own expense		23			
Percentage of remuneration not subject to the contribution	×	24	50%		
Multiply line 23 by line 24.	=		0.00	▶ 25	0.00
Other remuneration not subject to the contribution					
Enter the total of the following amounts: • Remuneration paid to a domestic (that is, an employee who works for an individual and whose **main** function is the performance of household chores in the individual's dwelling; this includes an employee whose main function is to take care of or provide care to a child or to a sick, handicapped or elderly person, and to perform household chores in the dwelling that are not directly related to the immediate needs of the person in question). • Remuneration paid to an employee who is **totally** excluded from the application of the *Act respecting labour standards*, 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 or the Ministère 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, an institution or a family-type resource 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 an institution, a regional council or a foster family 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.				– 26	
Subtract lines 21, 22, 25 and 26 from line 20. **Subtotal of remuneration subject to the contribution**				= 27	0.00
Excess remuneration not subject to the contribution					
Total amount of remuneration (included on line 27) of employees who were paid more than $98,000		28			
Maximum per employee		29	$98,000		
Number of employees whose remuneration exceeds $98,000	×	30			
Multiply line 29 by line 30.	=			▶ 31	
Subtract line 31 from line 28. **Excess remuneration not subject to the contribution**	=			▶ 32	
Subtract line 32 from line 27. **Remuneration subject to the contribution**				= 33	0.00

4 Contribution related to labour standards

Enter the amount from line 33.			
Enter this amount on line 61 of the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V).		34	0.00
Contribution rate	×	35	0.06%
Multiply line 34 by the rate on line 35.			
Enter the result on line 63 of the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V). Contribution related to labour standards	=	36	0.00

Print the form

Print the information

Keep this form for your files.

Information

Employers are required to pay a contribution related to labour standards on the total remuneration paid to their employees that is subject to the contribution, **unless** the employer is one of the following:

- a religious institution;
- a fabrique (group of persons administering the funds and revenue allotted to the erection or maintenance of a church);
- a corporation of trustees for the erection of churches;
- an institution or charity whose object is to assist, directly and free of charge, persons in need;
- a business whose labour relations are governed by the *Canada Labour Code* (such as a bank, airport or radio station);
- an international government organization that has an establishment in Québec.

Payment of the contribution

Your payment of the contribution related to labour standards for the year must be received by Revenu Québec or a financial institution by the deadline for filing the RL-1 summary (form RLZ-1.ST-V or RLZ-1.S-V).

When you pay the contribution, you must submit the remittance slip included with the RL-1 summary. If you are making a remittance online, do not submit the paper remittance slip.

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