

## RL-1 Slip: Employment and Other Income

Keep your RL-1 slip for your files.

### Explanation of boxes and instructions

Where applicable, enter the amounts shown in the boxes of the RL-1 slip on the appropriate lines of your income tax return.

- Box A** Employment income before source deductions (line 101)
- Box B** Québec Pension Plan (QPP) contribution (line 98)
- Box C** Employment Insurance premium
- Box D** Registered pension plan (RPP) contribution. Subtract the amount entered in box D-1 from this amount and enter the result on line 205.
- Box E** Québec income tax withheld at source (line 451)
- Box F** Union dues (line 397.1)
- Box G** Pensionable salary or wages under the Québec Pension Plan (QPP) (line 98.1)
- Box H** Québec parental insurance plan (QPIP) premium (line 97)
- Box I** Eligible salary or wages under the Québec parental insurance plan (QPIP) (line 14 or line 34 of Schedule R)
- Box M** Commissions included in the amount in box A or box R (line 100)
- Box N** Charitable donations and gifts. See the instructions for line 395 in the guide to the income tax return.
- Box O** Other income not included in box A. See the section "Codes used in the "Code (case O)" box."
- Box Q** Deferred salary or wages (salary or wages that are tax-exempt and not included in the amount in box A or box R)
- Box R** Income paid to an Indian and situated on a reserve or premises (line 293)
- Box S** Tips not included in box T. This amount is already included in the amount in box A or box R.
- Box T** Tips allocated by the employer. This amount is already included in the amount in box A or box R.
- Box U** Amount deemed, under a phased retirement arrangement, to be income received from pensionable employment, on which an additional contribution to the Québec Pension Plan (QPP) is calculated. This amount is tax-exempt and is not included in the amount in box A or box R.

### Taxable benefits included in box A or box R, as applicable

- Box J** Amount paid by the employer to a private health services plan. See the instructions for line 381 in the guide to the income tax return.
- Box K** Trips made by a resident of a designated remote area. See the instructions for line 236 in the guide to the income tax return.
- Box L** Other benefits
- Box P** Contribution to a multi-employer insurance plan (Work Chart 105)
- Box V** Meals and lodging
- Box W** Use of a motor vehicle for personal purposes

**Codes used in the “Code (case O)” box**

|           |   |
|-----------|---|
| <b>CA</b> | Wage Earner Protection Program (WEPP) payments (line 154)   |
| <b>CB</b> | Tax-free savings account (TFSA) (line 130)  |
| <b>CC</b> | Payments to the beneficiary of a registered disability savings plan (RDSP) (line 278)   |
| <b>CD</b> | Benefits paid to the parents of a crime victim (line 154)   |
| <b>RA</b> | Payments made under a supplementary unemployment benefit plan (line 154)  |
| <b>RB</b> | Scholarships, bursaries, fellowships and prizes (line 154)  |
| <b>RC</b> | Research grants (line 154)  |
| <b>RD</b> | Fees for services rendered (lines 22 to 26 of Schedule L)   |
| <b>RG</b> | Labour adjustment benefits (line 154)   |
| <b>RH</b> | Labour adjustment benefits for older workers and income assistance payments (line 154)  |
| <b>RI</b> | Benefits paid under a program administered under the <i>Department of Fisheries and Oceans Act</i> (federal statute) (line 154) |
| <b>RJ</b> | Retiring allowance (including an amount paid for the loss of employment) (line 154)   |
| <b>RK</b> | Death benefit (line 154)  |
| <b>RL</b> | Patronage dividends (line 154)  |
| <b>RM</b> | Commissions paid to a self-employed person (lines 22 to 26 of Schedule L)   |
| <b>RN</b> | Benefits paid under a wage loss replacement plan (line 107)   |
| <b>RO</b> | Benefits received by a shareholder (line 130)   |
| <b>RP</b> | Benefits received by a partner (lines 22 to 26 of Schedule L)   |
| <b>RQ</b> | Amounts allocated under a retirement compensation arrangement (line 154)  |
| <b>RR</b> | Payments for services rendered in Québec by a person not resident in Canada (lines 22 to 26 of Schedule L)                      |
| <b>RS</b> | Financial assistance (line 154)   |
| <b>RT</b> | Other indemnities paid by the employer further to an industrial accident (line 148)   |
| <b>RU</b> | Educational assistance payments from a registered education savings plan (RESP) (line 154)                                      |
| <b>RV</b> | Accumulated income payments from a registered education savings plan (RESP) (line 154)  |
| <b>RX</b> | Apprenticeship grant (line 154)   |
| <b>RY</b> | One-time payment for older seniors (line 114)   |
| <b>RZ</b> | Amount derived from more than one source  |

**Boxes under “Renseignements complémentaires” (additional information)**

Consult the guide to the income tax return.

|                 |  |
|-----------------|--|
| <b>Box A-1</b>  | Employee benefit plan  |
| <b>Box A-2</b>  | Employee trust   |
| <b>Box A-3</b>  | Repayment of salary or wages (line 207)                                    |
| <b>Box A-4</b>  | Chainsaw expenses  |
| <b>Box A-5</b>  | Brushcutter expenses   |
| <b>Box A-6</b>  | Remuneration received by a Québec sailor (line 297)                        |
| <b>Box A-7</b>  | Canadian Forces personnel and police deduction (line 297)                  |
| <b>Box A-9</b>  | Deduction for foreign specialists (line 297)                               |
| <b>Box A-10</b> | Deduction for foreign researchers (line 297)                               |
| <b>Box A-11</b> | Deduction for foreign researchers on a post-doctoral internship (line 297) |
| <b>Box A-12</b> | Deduction for foreign experts (line 297)                                   |
| <b>Box A-13</b> | Deduction for foreign professors (line 297)                                |
| <b>Box A-14</b> | Exemption rate   |

- Box B-1** Canada Pension Plan (CPP) contribution (line 96)
- Box D-1** Retirement compensation arrangement (line 207)
- Box D-2** Contribution for service before 1990: Contributor
- Box D-3** Contribution for service before 1990: Non-contributor
- Box G-1** Taxable benefit in kind (line 102)
- Box G-2** Pensionable earnings under the Canada Pension Plan (CPP) (line 96.1)
- Box K-1** Trips for medical services
- Box L-2** Volunteer: Compensation not included in boxes A and L (line 102)
- Box L-3** Tax-exempt allowance for expenses incurred in the course of duties
- Box L-4** Benefit resulting from a debt contracted for the acquisition of investments (line 231)
- Box L-7** Benefit related to a security option at the time of death
- Box L-8** Election respecting security options
- Box L-9** Security option deduction under section 725.2 of the *Taxation Act* (line 297)
- Box L-10** Security option deduction under section 725.3 of the *Taxation Act* (line 297)
- Box O-2** Deduction for patronage dividends (line 297)
- Box O-3** Redemption of preferred shares
- Box O-4** Repayment of wage loss replacement benefits (line 207)
- Box O-5** Incentive Program to Retain Essential Workers (IPREW) benefits (line 154)
- Box O-6** Canada emergency benefits (CERB or CESB) (lines 154 and 169)
- Box O-7** Canada recovery benefits (CRB, CRSB and CRCB) (lines 154 and 169)
- Box O-8** Repayment of IPREW benefits (line 246)
- Box O-9** Repayment of benefits received in 2020 (CERB, CESB, CRB, CRSB or CRCB) (line 246)
- Box O-10** Canada Worker Lockdown Benefit (lines 154 and 169)
- Box RZ-XX** Amount corresponding to one of the sources included in box O
- Box R-1** Employment income (line 101)
- Box V-1** Tax-exempt benefit for board and lodging
- Box 200** Currency used
- Box 201** Allowance for childcare expenses (line 40 of Schedule C)
- Box 211** Benefit related to previous employment
- Box 235** Premium paid to a private health services plan. See the instructions for line 381 in the guide to the income tax return.