

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

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

Boxes under “Renseignements complémentaires” (additional information)

Box A-1	Employee benefit plan
Box A-2	Employee trust
Box A-3	Repayment of salary or wages (line 207)
Box A-4	Chainsaw expenses
Box A-5	Brushcutter expenses
Box A-6	Remuneration received by a Québec sailor (line 297)
Box A-7	Canadian Forces personnel and police deduction (line 297)
Box A-9	Deduction for foreign specialists (line 297)
Box A-10	Deduction for foreign researchers (line 297)
Box A-11	Deduction for foreign researchers on a post-doctoral internship (line 297)
Box A-12	Deduction for foreign experts (line 297)
Box A-13	Deduction for foreign professors (line 297)
Box A-14	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
- Box O-6** Canada emergency benefits (CERB or CESB) (line 169)
- Box O-7** Canada recovery benefits (CRB, CRSB and CRCB) (line 169)
- Box O-8** Repayment of IPREW benefits received in 2020 or 2021. See the instructions for line 246 in the guide to the income tax return.
- Box O-9** Repayment of benefits received in 2020 or 2021 (CERB, CESB, CRB, CRSB, CRCB or CWLB). See the instructions for line 246 in the guide to the income tax return.
- Box O-10** Canada Worker Lockdown Benefit (CWLB) (line 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.