

REVENU  
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FOR ALL.



GUIDE TO FILING  
THE RL-1 SLIP

EMPLOYMENT AND  
OTHER INCOME

**2021**

[revenuquebec.ca](http://revenuquebec.ca)



# **YOU PLAY AN ESSENTIAL ROLE IN THE FULFILMENT OF OUR MISSION.**

By filing the RL-1 slip, you make sure that your employees can correctly report their income and contribute to society's future.

# CONTENTS

<b>Principal changes</b>	<b>8</b>
<b>1 General information</b>	<b>9</b>
1.1 Is this guide for you?	9
1.2 Purpose of the RL-1 slip	9
1.3 Who is required to file an RL-1 slip?	10
1.4 Are you required to file an RL-1 slip for an employee?	10
1.5 Explanation of references	12
1.6 Abbreviations	12
1.7 Glossary	13
<b>2 Filing the RL-1 slip</b>	<b>15</b>
2.1 Filing methods	15
2.2 Deadline for filing and distribution	15
2.3 Filing RL-1 slips with Revenu Québec	16
2.4 Distributing RL-1 slips to employees and beneficiaries	16
2.4.1 Lost or destroyed slips	17
2.4.2 Employees who leave their employment	17
2.5 Amending or cancelling an RL-1 slip	17
2.5.1 Slip filed using software authorized by Revenu Québec	17
2.5.2 Slip filed on paper or using the online services in My Account	17
2.5.3 Filing an amended RL-1 summary by mail	17
2.6 Penalties	17
<b>3 How to complete the RL-1 slip</b>	<b>18</b>
3.1 Box marked “Code du relevé”	18
3.2 Box marked “N° du dernier relevé transmis”	18
3.3 Box A – Employment income	18
3.3.1 Taxable benefits	18
3.3.2 Tips	19
3.3.3 Indemnity paid further to a precautionary cessation of work	19
3.3.4 Indemnities further to an industrial accident – CNESST	19
3.3.5 Amounts paid by a custodian of an employee benefit plan	20
3.3.6 Amounts allocated by a trustee of an employee trust	20
3.3.7 Fees and commissions	20
3.3.8 Retroactive payments	20
3.3.9 Directors’ fees	20
3.3.10 Salary or wages paid to an employee with a salary deferral arrangement	21

3.3.11	Salary or wages paid to an employee participating in a paid leave of absence plan	21
3.3.12	Repayment of employment income	21
3.3.13	Employment income of a deceased employee	22
3.3.14	Employment income paid to a forestry worker	22
3.3.15	Employment income paid to Québec sailors engaged in international freight transportation	22
3.3.16	Employment income paid to a member of the Canadian Forces or a police officer	23
3.3.17	Employment income paid to a foreign specialist, researcher or professor	23
3.3.18	Other employment income to include in box A	25
3.4	Box B – QPP contribution	26
3.5	Box C – Employment Insurance premium	26
3.6	Box D – RPP contribution	26
3.7	Box E – Québec income tax withheld	27
3.8	Box F – Union dues	28
3.9	Box G – Pensionable salary or wages under the QPP	28
3.10	Box H – QPIP premium	30
3.11	Box I – Eligible salary or wages under the QPIP	30
3.12	Box J – Private health services plan	32
3.13	Box K – Trips (remote area)	32
3.14	Box L – Other benefits	32
3.15	Box M – Commissions	32
3.16	Box N – Charitable donations and gifts	32
3.17	Box O – Other income	33
3.17.1	Wage Earner Protection Program payments (CA)	33
3.17.2	TFSA (CB)	33
3.17.3	Payments to the beneficiary of an RDSP (CC)	33
3.17.4	Benefits paid to the parents of a crime victim (CD)	33
3.17.5	Supplementary unemployment benefits (RA)	33
3.17.6	Scholarships, bursaries, fellowships and prizes (RB)	34
3.17.7	Research grants (RC)	34
3.17.8	Fees for services rendered (RD)	34
3.17.9	Labour adjustment benefits (RG)	35
3.17.10	Labour adjustment benefits for older workers and income assistance payments (RH)	35
3.17.11	Benefits paid under a program administered under the <i>Department of Fisheries and Oceans Act</i> (federal statute) (RI)	35
3.17.12	Retiring allowance (RJ)	35
3.17.13	Death benefit (RK)	36
3.17.14	Patronage dividends (RL)	36
3.17.15	Commissions paid to a self-employed person (RM)	37
3.17.16	Benefits paid under a wage loss replacement plan (RN)	37
3.17.17	Benefits received by a shareholder (RO)	38
3.17.18	Benefits received by a partner (RP)	39
3.17.19	Retirement compensation arrangement (RQ)	39

3.17.20	Services rendered in Québec by a person not resident in Canada (RR)	39
3.17.21	Financial assistance (RS)	40
3.17.22	Other indemnities paid by the employer further to an industrial accident (RT)	40
3.17.23	Educational assistance payments from an RESP (RU)	40
3.17.24	Accumulated income payments from an RESP (RV)	40
3.17.25	Apprenticeship Grant (RX)	41
3.18	Box P – Multi-employer insurance plans	41
3.19	Box Q – Deferred salary or wages	41
3.20	Box R – Income situated on a reserve or premises	41
3.20.1	Determination of employment income situated on a reserve or premises	42
3.20.2	Additional information	43
3.21	Box S – Tips	44
3.22	Box T – Tips allocated by the employer	44
3.23	Box U – Phased retirement	44
3.24	Box V – Meals and lodging	44
3.25	Box W – Motor vehicle	45
3.26	Box marked “Code (case O)”	45
3.27	Additional information	46
3.28	Identification	48
3.28.1	Identification of the individual	48
3.28.2	Identification of the employer or payer	49
3.28.3	Reference number (optional)	49

#### **4 Other payments 50**

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4.1	Amounts paid by a custodian of an employee benefit plan	50
4.2	Amounts allocated by a trustee of an employee trust	51
4.3	Retroactive payments	51
4.4	Indemnities further to an industrial accident – CNESST	52
4.4.1	Amounts paid by the employer further to an industrial accident	52
4.4.2	Wage loss replacement benefits paid by an insurer	53
4.5	Amount paid to an employee in a foreign currency	53
4.6	CPP contribution	54
4.7	RRSP, PRPP and VRSP contributions	54
4.7.1	Source deductions	54
4.7.2	RRSP contributions made by the employer	54
4.7.3	PRPP and VRSP contributions made by the employer	54

<b>5</b>	<b>Other reimbursements</b>	<b>55</b>
5.1	Repayment of wage loss replacement benefits	55
5.2	Repayment of top-up disability payments	56
5.3	Repayment of employment income paid for a period in which the employee did not perform their duties	56
5.4	Repayment of employment income paid by mistake	58
5.4.1	Repayment of an amount equal to the net income	58
5.5	Repayment of QPP contributions and QPIP premiums	60
5.6	Repayment of an advance or loan paid further to an industrial accident	60
<b>6</b>	<b>Employees – Special cases</b>	<b>62</b>
6.1	Employees with a salary deferral arrangement	62
6.2	Employees participating in a leave of absence plan	63
6.2.1	Deferred salary leave plan (self-funded)	63
6.2.2	Salary advance leave plan	64
6.3	Deceased employees	65
6.4	Indian employees	65
6.5	Employee who receives an amount from a person with whom you are not dealing at arm's length	66
6.6	Québec employee temporarily posted outside Canada	67
<b>7</b>	<b>Employer – Special cases</b>	<b>68</b>
7.1	Employer that succeeds another employer	68
7.1.1	Previous employer	68
7.1.2	Successor employer	68
7.2	Employer that amalgamates with another corporation	70
7.3	Employer that winds up a subsidiary	70
7.4	Employer that stops carrying on its business	71
7.5	Public service body that is amalgamated	71

This guide must be used for 2021. 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, 2021, 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 additional information codes related to the repayment of benefits paid under a government assistance program to support workers during the COVID-19 pandemic (codes O-8 and O-9)**

The new O-8 additional information code is used exclusively by Revenu Québec to identify the repayment of a benefit that was paid under the Incentive Program to Retain Essential Workers.

The new O-9 additional information code is used exclusively by the Government of Canada to identify the repayment of amounts under the Canada Emergency Response Benefit, the Canada Emergency Student Benefit, the Canada Recovery Benefit, the Canada Recovery Sickness Benefit and the Canada Recovery Caregiving Benefit.

These codes must not be entered in the blank boxes of the RL-1 slips that you file.

The O-5, O-6 and O-7 additional information codes are also used exclusively by Revenu Québec or the Government of Canada and must not be entered in the blank boxes of the RL-1 slips that you file.

## **New code for the “Code (case O)” box for the one-time payment for older seniors (code RY)**

The one-time payment for older seniors paid by the Government of Canada must be entered in box O of the RL-1 slip. New code “RY” is used exclusively by the Government of Canada to identify the type of payment in the “Code (case O)” box and must not be entered in that box on the RL-1 slips that you file.

## **Virtual currency transactions**

Virtual currency can be used as a method of payment or exchange in certain transactions. Virtual currency transactions are considered to be barter transactions for income tax purposes.

As of 2021, employers who pay an employee in virtual currency have to enter the amount in boxes A and L of the RL-1 slip. The amount has to be entered in Canadian dollars and be at the fair market value of the currency at the time it is paid to the employee. For more information, refer to the document *Taxable Benefits* (IN-253-V).

Employers must determine if the transaction generates a capital gain (or loss) or business or property income or a business or property loss in order to correctly report their income in the income tax return (TP-1-V), the corporation income tax return (CO-17, *Déclaration de revenus des sociétés*) or the *Trust Income Tax Return* (TP-646-V). For more information see guide IN-120-V, *Capital Gains and Losses*, and guide IN-155-V, *Business and Professional Income*.





# 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 a current employee and, in certain cases, to a former or future 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 paid to a self-employed person;
- the fees and other amounts paid to a self-employed person, if Québec income tax was withheld from such amounts, or if these amounts were paid for building service work performed inside or outside a public building;
- 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 or LMU-141.1-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;
- paid amounts as the custodian of an employee benefit plan to a beneficiary of the plan;
- allocated amounts as the trustee of an employee trust to a beneficiary of the trust;
- paid certain income that is not a salary or wages as a payer (see section 3.17).

#### **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, TPZ1015.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.

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

If an employer succeeds another employer following the formation or winding-up of a corporation 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 an employee's service, the successor employer and the previous employer must each file RL-1 slips for the period that concerns them.

If an employer that is a corporation amalgamates with one or more other corporations, the corporation resulting from the amalgamation must file the RL-1 slips for the entire year.

If an employer that is a parent corporation winds up a subsidiary and at least 90% of the subsidiary's property is attributed to the parent corporation, the parent corporation must file the RL-1 slips for the entire year.

See Part 7 for information on filing RL-1 slips in situations in which an employer succeeds another employer.

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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 6.5.



## 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 their 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
The employee is <b>temporarily</b> carrying out their employment duties from home because of the COVID-19 pandemic	N/A	N/A	Yes (if you would have filed an RL-1 slip for the employee had the employee not been carrying out their employment duties from home because of the COVID-19 pandemic)

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 6.6.



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## 1.5 Explanation of references

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The information given below certain paragraphs refers to sections of different laws and regulations. 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 listed in this section.

### Laws

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*

### 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 they perform 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 on the Publications du Québec website.

### **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, only cash remuneration 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 paid to a current employee and, in certain cases, to a former or future employee.

### NOTE

For more information about payments included in gross employment income, see section 3.3.

*32–58; 1086R1*



## 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 their 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 their 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).

#### **Document to enclose**

Enclose with your amended RL-1 summary a letter explaining why you amended or cancelled an RL-1 slip.

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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 salary or wages and any other remuneration (including bonuses) paid to an employee for an office or employment, **except** the portion of such income included in Box R that constitutes employment income situated on a reserve or premises. The amounts entered in box A must be calculated before source deductions.

You must enter the amounts in box A of the RL-1 slip for the year in which they are paid. For example, if you pay an amount on January 2, 2022, for the pay period covering December 22, 2021, to January 2, 2022, you must enter this amount in box A of the employee’s RL-1 slip for 2022 rather than on the slip for 2021.

*32-58, 1086R1*

### 3.3.1 Taxable benefits

Include in box A the value of all taxable benefits granted to an employee, which is the total of the following amounts:

- your contribution to a private health services plan for the coverage that the current, former or future employee received during the year (amount entered in box J);
- the value of the taxable benefit related to trips you paid for on behalf of the employee (or a member of the employee’s household) who was a resident of a designated remote area (amount entered in box K);
- the contribution to a group insurance plan (other than insurance for total or partial loss of employment income) that you paid to the administrator of a multi-employer insurance plan for the current, former or future employee’s coverage (amount entered in box P);
- the allowance you paid to the employee for meals and lodging (amount entered in box V);
- the value of the taxable benefit related to the meals, board and lodging you provided to the employee (amount entered in box V);
- the value of the taxable benefit related to the personal use of a motor vehicle that you made available to the employee (or to a person related to the employee) (amount entered in box W);
- the value of all other taxable benefits granted to the employee (amount entered in box L).

For more information, refer to IN-253-V, *Taxable Benefits*.



## Additional information Code 211 (benefit related to previous employment)

Conditions	Information to be entered on the RL-1 slip
The amount entered in box A includes <b>only</b> a taxable benefit (in cash or in kind) granted to an individual because of previous employment. This amount is equal to the total of the amounts entered in boxes J, K, L, P, V and W.	Enter "211" in one of the blank boxes, followed by the amount in box A.

### 3.3.2 Tips

Include in box A the following tips received by an employee in the hotel, bar or restaurant sector:

- the net tips that the employee reported (amount entered in box S);
- the controlled tips that are service charges added to the customer's bill (amount entered in box S);
- the tips that you allocated to the employee (amount entered in box T).

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

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

Include in box A the basic remuneration that you paid an employee under the *Act respecting occupational health and safety* for the first five days after the employee stopped working.

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

Include in box A the following amounts paid further to an industrial accident or occupational disease:

- 100% of the net salary or wages you paid an employee on the day they stopped working (that is, the last full or partial day the employee worked following their accident);
- the amount **exceeding** the income replacement indemnity that is 90% of an employee's net salary or wages, that you paid an employee in the first 14 days after they stopped working;
- the gross employment income (including unused sick leave) you paid an employee from the 15th day following the day they stopped working to the day the CNESST hands down its decision;
- the wage loss replacement benefits that you paid an employee (**unless** you paid the benefits under a plan based on insurance principles [that is, a plan under which funds are accumulated in the hands of a trustee or in a trust account and are sufficient to guarantee the payment of potential claims], in which case they must be reported in box O);
- the amount you paid an employee in addition to the income replacement indemnity the employee received from the CNESST after a favourable decision by the CNESST;
- the amount **exceeding** 100% of the net salary or wages you paid an employee for each day or part of a day they missed work in order to receive care, undergo medical tests that were not performed at your request or carry out activities as part of a personalized rehabilitation program;
- 100% of the net salary or wages you paid an employee for a medical test performed at your request.

For more information, see section 4.4.1.



### 3.3.5 Amounts paid by a custodian of an employee benefit plan

If you are the custodian of an employee benefit plan, you must include in box A the total amount paid to a beneficiary of the plan (including an amount paid further to the disposition of an interest in the plan), **with the exception** of the following:

- refunds of amounts paid into the plan by the beneficiary;
- death benefits (such benefits are to be reported in box O);
- pension benefits for services performed for you by a person while they were not resident in Canada (such benefits are to be reported on the RL-2 slip).

For more information, see section 4.1.

#### **Additional information** Code A-1 (employee benefit plan)

Conditions	Information to be entered on the RL-1 slip
The amount entered in box A includes amounts paid to a beneficiary of an employee benefit plan.	Enter "A-1" in one of the blank boxes, followed by the total amount paid to the beneficiary of the plan included in box A.

### 3.3.6 Amounts allocated by a trustee of an employee trust

If you are the trustee of an employee trust, you must include in box A the total amount you allocated to a beneficiary of the trust.

For more information, see section 4.2.

#### **Additional information** Code A-2 (employee trust)

Conditions	Information to be entered on the RL-1 slip
The amount entered in box A includes amounts allocated to a beneficiary of an employee trust.	Enter "A-2" in one of the blank boxes, followed by the total amount allocated to the beneficiary of the trust included in box A.

### 3.3.7 Fees and commissions

Include in box A:

- the gross amount of commissions paid in connection with employment that are included in box M;
- fees paid in connection with employment (for example, the fees paid to council or committee members).

### 3.3.8 Retroactive payments

Include in box A the retroactive payments related to employment income that you made in the year, including:

- payments resulting from a collective agreement signed before the death of an employee;
- payments made further to a court judgment, an arbitration award or a settlement between the parties in legal proceedings (see section 4.3).

### 3.3.9 Directors' fees

Include in box A the directors' fees paid to a director, including fees paid to a non-resident director.



### 3.3.10 Salary or wages paid to an employee with a salary deferral arrangement

If an employee has a salary deferral arrangement with you 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, you must include the following amounts in box A:

- the portion of the salary or wages earned in the year that will be paid in another year, if you are filing an RL-1 slip **for the year in which the salary or wages are earned**;
- the interest accrued for the employee's benefit during the year, unless the funds are held by a trust.

If you are filing an RL-1 slip **for the year in which the deferred salary or wages are being paid, do not include** in box A the portion of the salary or wages earned in a previous year that you paid the employee during the year.

For more information, see section 6.1.

### 3.3.11 Salary or wages paid to an employee participating in a paid leave of absence plan

If an employee participates in a deferred salary leave plan or a salary advance leave plan, you must include in box A the amounts paid to the employee during the leave, if the employee took the leave in the year.

For more information, see section 6.2.

### 3.3.12 Repayment of employment income

From the amount in box A, subtract any gross employment income you paid an employee or a former employee in the year that the employee or former employee repaid or the CNESST reimbursed you in the year. **Do not** subtract gross employment income repaid for a period in which the employee or former employee did not perform their duties (including a period in which the employee did not work further to an industrial accident or occupational disease).

You must file an amended RL-1 slip if the employee repaid any of the following amounts in the year:

- an amount equal to net income paid by mistake in a previous year;
- employee QPP contributions or QPIP premiums that you paid in a previous year.

For information about the amounts to enter on the RL-1 slip or amended RL-1 slip you have to file if an employee or former employee repaid or the CNESST reimbursed you employment income, see Part 5.

#### Additional information Code A-3 (repayment of salary or wages)

Conditions	Information to be entered on the RL-1 slip	Details
<p>You were repaid or reimbursed employment income entered in box A in the year, <b>not including the following amounts</b>:</p> <ul style="list-style-type: none"> <li>• an amount equal to net income paid by mistake;</li> <li>• employee QPP contributions or QPIP premiums that you paid for the employee in a previous year;</li> <li>• an advance of income replacement indemnities or a loan you made to an employee or a former employee further to an industrial accident or an occupational disease, if you were repaid the amount in the year the CNESST made its decision.</li> </ul>	<p>Enter "A-3" in one of the blank boxes, followed by the amount the employee or former employee repaid or the CNESST reimbursed you in the year.</p>	<p>The employee or former employee can claim a deduction for the amount related to code A-3 in their income tax return.</p>



### 3.3.13 Employment income of a deceased employee

Include in box A a deceased employee's gross employment income, including all amounts to which the employee was entitled and that the employee 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).

Do not include:

- death benefits that you paid to the succession (such benefits must be reported in box O);
- any amount you paid that was **unforeseeable** at the time of the employee's death (for example, a lump sum paid under a collective agreement signed after the employee's death).

### 3.3.14 Employment income paid to a forestry worker

Include in box A the gross employment income paid to an employee who must provide a chainsaw or a brushcutter for work.

#### Additional information Code A-4 (chainsaw expenses)

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to an employee who must provide a chainsaw for work.	Enter "A-4" in one of the blank boxes, followed by the amount corresponding to the value of the fuel (for example, gas or oil) and services (for example, repairs) that you provided to the employee for the use, maintenance and repair of the chainsaw.	The employee can claim a deduction for the amount related to code A-4 in their income tax return.

#### Additional information Code A-5 (brushcutter expenses)

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to an employee who must provide a brushcutter for work.	Enter "A-5" in one of the blank boxes, followed by the amount corresponding to the value of the fuel (for example, gas or oil) and services (for example, repairs) that you provided to the employee for the use, maintenance and repair of the brushcutter.	The employee can claim a deduction for the amount related to code A-5 in their income tax return.

### 3.3.15 Employment income paid to Québec sailors engaged in international freight transportation

Include in box A the gross employment income paid to a Québec sailor engaged in international freight transportation for whom you obtained a certificate from the Ministère des Transports.

#### Additional information Code A-6 (remuneration received by a Québec sailor)

Conditions	Information to be entered on the RL-1 slip	Details
You are an eligible shipowner, and the amount entered in box A includes employment income paid to a Québec sailor engaged in international freight transportation for whom you obtained a certificate from the Ministère des Transports.	Enter "A-6" in one of the blank boxes, followed by the amount corresponding to 75% of the gross employment income included in box A.	The employee can claim a deduction for the amount related to code A-6 in their income tax return.



### 3.3.16 Employment income paid to a member of the Canadian Forces or a police officer

Include in box A the gross employment income paid to a member of the Canadian Forces or a police officer who was deployed on a mission abroad.

#### Additional information Code A-7 (Canadian Forces personnel and police deduction)

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to a member of the Canadian Forces or a police officer deployed on a mission abroad, regardless of the risk score associated with the mission.	Enter "A-7" in one of the blank boxes, followed by the lesser of the following amounts: <ul style="list-style-type: none"> <li>the portion of the gross employment income included in box A that is attributable to the mission abroad <b>minus</b> the total RPP contributions withheld from that income;</li> <li>the gross employment income that you would have paid the employee had the employee been paid the maximum remuneration of a Lieutenant-Colonel of the Canadian Forces for the mission.</li> </ul>	The employee can claim a deduction for the amount related to code A-7 in their income tax return.

### 3.3.17 Employment income paid to a foreign specialist, researcher or professor

Include in box A the gross employment income paid to one of the following foreign employees for whom you obtained an annual certificate from the Québec government:

- a foreign specialist who works in a BDC, in an IFC or for a financial services corporation;
- a foreign researcher who works for a business in Canada that carries out R&D (or has R&D carried out on its behalf) in Québec;
- a foreign researcher who is doing a post-doctoral internship with an eligible university entity or a public research centre;
- a foreign expert who works for a business in Canada that carries out R&D (or has R&D carried out on its behalf) in Québec;
- a foreign professor who works at a Québec university.

#### Additional information Code A-9 (deduction for foreign specialists)

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to a foreign specialist who works in a BDC, in an IFC or for a financial services corporation and for whom you obtained an annual certificate from the Québec government.	Enter "A-9" in one of the blank boxes, followed by the amount corresponding to the portion of gross employment income included in box A that is not subject to source deductions of income tax.  See code A-14 below for more instructions.	The employee can claim a deduction for the amount related to code A-9 in their income tax return.

#### Additional information Code A-10 (deduction for foreign researchers)

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to a foreign researcher who works for a business in Canada that carries out R&D (or has R&D carried out on its behalf) in Québec and for whom you obtained an annual certificate from the Québec government.	Enter "A-10" in one of the blank boxes, followed by the amount corresponding to the portion of gross employment income included in box A that is not subject to source deductions of income tax.  See code A-14 below for more instructions.	The employee can claim a deduction for the amount related to code A-10 in their income tax return.



**Additional information Code A-11 (deduction for foreign researchers on a post-doctoral internship)**

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to a foreign researcher who is doing a post-doctoral internship with an eligible university entity or a public research centre and for whom you obtained an annual certificate from the Québec government.	Enter "A-11" in one of the blank boxes, followed by the amount corresponding to the portion of gross employment income included in box A that is not subject to source deductions of income tax.  See code A-14 below for more instructions.	The employee can claim a deduction for the amount related to code A-11 in their income tax return.

**Additional information Code A-12 (deduction for foreign experts)**

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to a foreign expert who works for a business in Canada that carries out R&D (or has R&D carried out on its behalf) in Québec and for whom you obtained an annual certificate from the Québec government.	Enter "A-12" in one of the blank boxes, followed by the amount corresponding to the portion of gross employment income included in box A that is not subject to source deductions of income tax.  See code A-14 below for more instructions.	The employee can claim a deduction for the amount related to code A-12 in their income tax return.

**Additional information Code A-13 (deduction for foreign professors)**

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box A includes employment income paid to a foreign professor who works at a Québec university and for whom you obtained an annual certificate from the Québec government.	Enter "A-13" in one of the blank boxes, followed by the amount corresponding to the portion of gross employment income included in box A that is not subject to source deductions of income tax.  See code A-14 below for more instructions.	The employee can claim a deduction for the amount related to code A-13 in their income tax return.

**Additional information Code A-14 (exemption rate)**

Conditions	Information to be entered on the RL-1 slip
You entered an amount related to code A-9, A-10, A-11, A-12 or A-13 as additional information.	Enter "A-14" in one of the blank boxes, followed by the exemption rate.  The exemption rate is the result of the following calculation: the amount related to code A-9, A-10, A-11, A-12 or A-13 <b>divided</b> by the portion of gross employment income related to the exemption period included in box A, <b>multiplied</b> by 100.  This rate must be more than 24%.





### Example

You obtained an annual certificate for a foreign professor from the Québec government. The certificate entitles the professor to claim a deduction in their income tax return. The professor earns a salary of \$100,000:

- \$40,000 for the exemption period from January to June;
- \$60,000 for the exemption period from July to December.

The portion of gross employment income on which you did **not** withhold income tax totals \$35,000:

- \$20,000 for the exemption period from January to June ( $\$40,000 \times 50\%$ );
- \$15,000 for the exemption period from July to December ( $\$60,000 \times 25\%$ ).

You must therefore enter:

- \$100,000 in box A, for the gross employment income paid to the employee in the year;
- "A-13" in a blank box, followed by the amount of \$35,000, for the portion of gross employment income not subject to source deductions;
- "A-14" in a blank box, followed by the 35% exemption rate, calculated as follows: the amount related to code A-13 (\$35,000) divided by the portion of gross employment income related to the exemption period (\$100,000), multiplied by 100.

### 3.3.18 Other employment income to include in box A

Include in box A:

- bonuses and incentives;
- overtime pay;
- vacation pay;
- amounts paid to an employee for vacation days accumulated to the date of retirement;
- advances;
- the gross employment income paid to your employee by a person with whom you are not dealing at arm's length (see section 6.5);
- the gross employment income paid to an employee of one of your establishments located outside Canada, if the employee is temporarily posted outside Canada and is subject to the QPP contribution under a certificate of coverage issued by Retraite Québec's Bureau des ententes en matière de sécurité sociale (see section 6.6);
- earnings loss benefits, income replacement benefits, supplementary retirement benefits and career impact allowances paid under the *Veterans Well-being Act* (federal statute).



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### 3.4 Box B – QPP contribution

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Enter the total QPP contributions withheld (base contribution and first additional contribution), including amounts withheld:

- from the employment income subject to QPP contributions that was paid for a period in which the employee did not perform their duties, that was repaid by the employee in the year (see section 5.3);
- from employment income subject to QPP contributions that was paid by mistake, **except** if the employee repaid an amount equal to the net income (see section 5.4);
- by a person with whom you are not dealing at arm’s length who paid employment income to your employee (see section 6.5);
- by amalgamated corporations and by the corporation resulting from the amalgamation (see section 7.2);
- by a parent corporation and a wound-up subsidiary, if at least 90% of the subsidiary’s property was attributed to the parent corporation (see section 7.3).

Also enter in box B any employee QPP contribution that you paid that is included in box L.

Do not correct the amount in box B if it is too high. Leave the box blank if you did not withhold QPP contributions.

For information about the amended RL-1 slip that you must file if an employee repaid employee QPP contributions that you had paid in a previous year, see section 5.5.

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### 3.5 Box C – Employment Insurance premium

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Enter the total Employment Insurance premiums withheld. Leave the box blank if no amount was withheld.

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### 3.6 Box D – RPP contribution

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Enter the total of the following amounts:

- the RPP contributions withheld for current and past services;
- any interest considered to be a contribution to an RPP (interest paid to offset the actuarial loss sustained when past service contributions are paid in instalments or interest paid as carrying charges with respect to the instalments);
- the amounts withheld under a retirement compensation arrangement.

#### **Additional information** Code D-1 (retirement compensation arrangement)

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<b>Conditions</b>	<b>Information to be entered on the RL-1 slip</b>
The amount entered in box D includes amounts withheld under a retirement compensation arrangement.	Enter “D-1” in one of the blank boxes, followed by the total amounts withheld under a retirement compensation arrangement.



**Additional information Code D-2 (contribution for service before 1990 – contributor)**

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box D includes amounts withheld as RPP contributions for services before 1990, for a <b>contributor</b> .	Enter “D-2” in one of the blank boxes, followed by the total amounts withheld as RPP contributions for services before 1990, for a contributor.	An employee is a contributor if one of the following conditions is met: <ul style="list-style-type: none"><li>• The contributions were made for services during a year in which the employee contributed to the same RPP.</li><li>• The contributions were made for services 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.</li></ul>

**Additional information Code D-3 (contribution for service before 1990 – non-contributor)**

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box D includes amounts withheld as RPP contributions for services before 1990, for a <b>non-contributor</b> .	Enter “D-3” in one of the blank boxes, followed by the total amounts withheld as RPP contributions for services before 1990, for a non-contributor.	An employee is a non-contributor if one of the following conditions is met: <ul style="list-style-type: none"><li>• the contributions were made for services during a year in which the employee did not contribute to an RPP;</li><li>• the contributions were made for services 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.</li></ul>

### 3.7 Box E – Québec income tax withheld

Enter the total Québec income tax withheld, including income tax withheld:

- from the employment income paid for a period in which the employee did not perform their duties that was repaid by the employee in the year (see section 5.3);
- from employment income paid by mistake, **except** if the employee repaid an amount equal to the net income (see section 5.4);
- by a person with whom you are not dealing with at arm’s length who paid employment income to your employee and who does not have an establishment in Québec (see section 6.5);
- by amalgamated corporations and by the corporation resulting from the amalgamation (see section 7.2);
- by a parent corporation and a wound-up subsidiary, if at least 90% of the subsidiary’s property was attributed to the parent corporation (see section 7.3).

Leave the box blank if you did not withhold any Québec income tax.

Do not include in box E the income tax 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.

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### 3.8 Box F – Union dues

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Enter the total amounts you withheld as union dues if the following conditions are met:

- The amounts were withheld under an agreement between you and the entity your employees are members of.
- The agreement provides that the entity must not issue any receipts for such amounts.
- The entity with which you have an agreement is a union, an employee association recognized by us, a parity committee, an advisory committee or a similar group, or the Commission de la construction du Québec.

Do not include membership fees 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 the pensionable salary or wages under the QPP (maximum for 2021: \$61,600). If there is no pensionable salary or wages under the QPP for the year, enter “0.”

The pensionable salary or wages under the QPP is the result of the following calculation:

- the total of the amounts in boxes A, Q and U;

**plus**

- the employment income situated on a reserve or premises that is included in box R, if you completed and submitted form RR-2-V, *Election to Participate in the Québec Pension Plan: Indian Employees Whose Employment Is Excepted by Reason of a Tax Exemption*;

**minus**

- 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 (amount entered after code A-2);
- amounts paid by a custodian of an employee benefit plan (amount entered after code A-1);
- 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, income replacement benefits, supplementary retirement benefits and career impact 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 in which the benefit was granted;
- the portion of the value of a taxable benefit **in kind** for which you were unable to withhold the QPP contribution because the amount paid to the employee for the pay period in which the benefit was granted did not cover the full QPP contribution;
- the value of a taxable 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;
- 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.

AQPP 45 and 50

**Additional information Code G-1 (taxable benefit in kind)**

Conditions	Information to be entered on the RL-1 slip	Details
<p>The amount entered in box A includes at least one of the following amounts:</p> <ul style="list-style-type: none"> <li>the value of a taxable benefit <b>in kind</b> if no amount was paid to the employee for the pay period in which the benefit was granted;</li> <li>the portion of the value of a taxable benefit <b>in kind</b> for which you were unable to withhold the QPP contribution because the amount paid to the employee for the pay period in which the benefit was granted did not cover the full QPP contribution;</li> <li>the value of a taxable 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.</li> </ul>	<p>Enter "G-1" in one of the blank boxes, followed by the total of the following amounts:</p> <ul style="list-style-type: none"> <li>the value of the taxable benefit <b>in kind</b> if no amount was paid to the employee for the pay period in which the benefit was granted;</li> <li>the portion of the taxable benefit <b>in kind</b> in respect of which you were unable to withhold the QPP contribution;</li> <li>the value of a taxable benefit from an amount that you paid to acquire a share or fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.</li> </ul>	<p>An employee who did not reach the maximum QPP contribution for the year may make an optional QPP contribution on all or part of the amount related to code G-1 when filing the income tax return.</p>

**Example 1**

You paid your employee gross employment income of \$7,600 in 2021. 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 \$293.98 (5.90% × [(50 + \$5,000) – \$67.30]).

Enter:

- \$3,464.76 in box G ((50 × 51 weeks) + [(50 ÷ 5.90%) + \$67.30]);
- "G-1" in one of the blank boxes, followed by the amount of \$4,135.24 (\$7,600 – \$3,464.76).

**Example 2**

In 2021, you paid your employee gross employment income of \$71,000 in a single pay period. Of that amount, \$1,000 constitutes salary and \$70,000 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 \$61,600 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 \$3,427.90 (5.90% × (\$61,600 – \$3,500)).

Enter:

- \$20,449.15 in box G ((1,000 ÷ 5.90%) + \$3,500);
- "G-1" in one of the blank boxes, followed by the amount of \$50,550.85 (\$71,000 – \$20,449.15).



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### 3.10 Box H – QPIP premium

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Enter the total QPIP premiums withheld during the year, including amounts withheld:

- from the employment income subject to QPIP premiums that was paid for a period in which the employee did not perform their duties, that was repaid by the employee in the year (see section 5.3);
- from employment income subject to QPIP premiums that was paid by mistake, **except** if the employee repaid an amount equal to the net income (see section 5.4);
- by a person with whom you are not dealing at arm's length who paid employment income to your employee (see section 6.5);
- by amalgamated corporations and by the corporation resulting from the amalgamation (see section 7.2);
- by a parent corporation and a wound-up subsidiary, if at least 90% of the subsidiary's property was attributed to the parent corporation (see section 7.3).

Also enter in box H any employee QPIP premium that you paid that is included in box L.

Do not correct the amount in box H if it is too high. Leave the box blank if you did not withhold QPIP premiums.

For information about the amended RL-1 slip that you must file if an employee repaid employee QPIP premiums that you had paid in a previous year, see section 5.5.

*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 for 2021: \$83,500). 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.

Eligible salary or wages under the QPIP paid in the year is the result of the following calculation:

- the amount entered in box A;

**plus**

- the portion of a non-taxable allowance for moving and relocation expenses that exceeds \$650;
- employment income situated on a reserve or premises 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 under a deferred salary leave plan (see section 6.2.1);
- 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 \$1,205 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 a person 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 taxable 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;
- gift certificates and gift cards;
- allocated tips (box T);
- the employer's contribution to a group RRSP, if the employee cannot withdraw amounts before their retirement or termination of employment, or if the employee can withdraw amounts under the HBP or the LLP;
- earnings loss benefits, income replacement benefits, supplementary retirement benefits and career impact 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 deferred salary leave (see section 6.2.1);
- an amount paid by a custodian of an employee benefit plan (amount entered after code A-1);
- an amount allocated by a trustee of an employee trust (amount entered after code A-2);
- 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.



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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 current, former 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.

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

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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Enter 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.

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 the total of the following amounts:

- the gross amount of any commissions paid in connection with employment that are included in box A;
- the gross amount of any commissions situated on a reserve or premises that are included in box R.

Commissions paid to a self-employed person must not be included in box M (such commissions must be reported in box O).

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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 and paid on behalf of the employee to a registered charity or other qualified donee.

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

*752.0.10.3; 752.0.10.3R5*





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## 3.17 Box 0 – Other income

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Use box 0 to report income that is not entered elsewhere on the RL-1 slip.

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

Include in box 0 the payments made under the Wage Earner Protection Program by Employment and Social Development Canada.

If this is the sole source of the income entered in box 0, enter “CA” in the box marked “Code (case 0).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case 0)” and “RZ-CA” in one of the blank boxes, followed by the amount of the Wage Earner Protection Program payments included in box 0.

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

### 3.17.2 TFSA (CB)

Include in box 0 any gains accumulated in a TFSA in trust after the death of the beneficiary.

If this is the sole source of the income entered in box 0, enter “CB” in the box marked “Code (case 0).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case 0)” and “RZ-CB” in one of the blank boxes, followed by the amount of the gains included in box 0.

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

Include in box 0 the taxable portion of any disability assistance payments made to the beneficiary of an RDSP.

If this is the sole source of the income entered in box 0, enter “CC” in the box marked “Code (case 0).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case 0)” and “RZ-CC” in one of the blank boxes, followed by the amount of the disability assistance payments included in box 0.

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

Include in box 0 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*.

If this is the sole source of the income entered in box 0, enter “CD” in the box marked “Code (case 0).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case 0)” and “RZ-CD” in one of the blank boxes, followed by the amount of the benefits paid to the parents of a crime victim included in box 0.

### 3.17.5 Supplementary unemployment benefits (RA)

Include in box 0 the supplementary unemployment benefits paid to a beneficiary by the trustee of a supplementary unemployment benefit plan.

If this is the sole source of the income entered in box 0, enter “RA” in the box marked “Code (case 0).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case 0)” and “RZ-RA” in one of the blank boxes, followed by the amount of the supplementary unemployment benefits included in box 0.

#### **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); 1086R13.17*



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

Include the following amounts 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]).

If this is the sole source of the income entered in box O, enter "RB" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RB" in one of the blank boxes, followed by the amount of scholarships, bursaries, fellowships and prizes included in box O.

Do not include the following 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);
- an amount paid by 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 by a school service centre under the budget rules established by the Ministère de l'Éducation et de l'Enseignement supérieur in applying the *Education Act for Cree, Inuit and Naskapi Native Persons*, to cover the actual costs of periodic transportation incurred by a student or a member of the student's household.

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

### 3.17.7 Research grants (RC)

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

If this is the sole source of the income entered in box O, enter "RC" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RC" in one of the blank boxes, followed by the amount of research grants included in box O.

*312(h); 1086R1(b)*

### 3.17.8 Fees for services rendered (RD)

Include in box O the fees and other amounts paid to a self-employed person, if the following conditions are met:

- Québec income tax was withheld on these amounts.
- The amounts were paid for maintenance work performed inside or outside a public building covered by the *Decree respecting building service employees in the Québec region* or the *Decree respecting building service employees in the Montréal region* (the amounts must be included in box O even if no Québec income tax was withheld from them).

The amount included in box O must not include GST and QST.

If this is the sole source of the income entered in box O, enter "RD" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RD" in one of the blank boxes, followed by the amount of fees and other amounts paid to a self-employed person included in box O.

*87, 1015(g); 1086R1*



### 3.17.9 Labour adjustment benefits (RG)

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

If this is the sole source of the income entered in box O, enter “RG” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RG” in one of the blank boxes, followed by the amount of labour adjustment benefits included in box O.

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

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

Include in box O the income assistance payments made to older workers under the *Department of Employment and Social Development Act* (federal statute).

If this is the sole source of the income entered in box O, enter “RH” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RH” in one of the blank boxes, followed by the amount of the labour adjustment benefits and income assistance payments included in box O.

*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)

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

If this is the sole source of the income entered in box O, enter “RI” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RI” in one of the blank boxes, followed by the amount of such benefits included in box O.

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

### 3.17.12 Retiring allowance (RJ)

Include in box O the retiring allowance amount paid to an employee, including:

- a retiring allowance (also called “severance pay”) paid to an employee at the time of or after the employee’s retirement, in recognition of long service;
- an amount paid to an employee for the loss of employment;
- indemnities in lieu of notice;
- unused sick-leave credits paid to an employee upon retirement or termination of employment;
- an amount paid for damages plus interest, pursuant to an order or a judgment upon cancellation of an employment contract.

If this is the sole source of the income entered in box O, enter “RJ” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RJ” in one of the blank boxes, followed by the amount of retiring allowance included in box O.

If the income entered in box O includes a retiring allowance that relates to employment income situated on a reserve or premises, see section 3.20.

Do not include in box O amounts paid to an employee for vacation days accumulated to the date of retirement (such amounts must be reported 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 the *Act respecting labour standards*, 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)

Include in box O the death benefit paid to the deceased employee's succession in recognition of services rendered by the employee, including:

- unused sick-leave credits at the date of death;
- death benefits paid by the custodian of an employee benefit plan.

If this is the sole source of the income entered in box O, enter "RK" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RK" in one of the blank boxes, followed by the amount of the death benefit included in box O.

Do not include in box O:

- any amount you paid to the succession that was **unforeseeable** at the time of death (for example, a lump sum paid under a collective agreement signed after the employee's death);
- amounts paid for vacation days accumulated to the date of the employee's death (such amounts are to be reported in box A).

3, 1015(d); 1086R1

### 3.17.14 Patronage dividends (RL)

Include in box O the total amount of patronage dividends paid to a member if that amount is more than \$100. The total amount must include:

- the patronage dividends paid to a member of a qualified cooperative in the form of preferred shares;
- the redemption amount of a preferred share that was previously issued as a patronage dividend to a member of a qualified cooperative.

If this is the sole source of the income entered in box O, enter "RL" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RL" in one of the blank boxes, followed by the amount of patronage dividends included in box O.

### 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.

#### Additional information Code O-2 (deduction for patronage dividends)

Conditions	Information to be entered on the RL-1 slip	Details
The amount entered in box O includes patronage dividends paid to a member of a qualified cooperative in the form of preferred shares.	Enter "O-2" in one of the blank boxes, followed by the amount of patronage dividends paid in the form of preferred shares.	The member of the cooperative can claim a deduction for the amount related to code O-2 in their income tax return.



## Additional information Code O-3 (redemption of preferred shares)

Conditions	Information to be entered on the RL-1 slip
The amount entered in box O includes the redemption amount of a preferred share that was previously issued as a patronage dividend to a member of a qualified cooperative.	Enter "O-3" in one of the blank boxes, followed by the redemption amount of the preferred share that was previously issued as a patronage dividend.

726.27, 726.29, 795, 796; 1086R14, 1086R76

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

Include in box O the commissions paid to a self-employed person, **even if no Québec income tax was withheld from these amounts**. GST and QST must not be included in the amount entered in box O.

If this is the sole source of the income entered in box O, enter "RM" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RM" in one of the blank boxes, followed by the amount of commissions paid to a self-employed person included in box O.

87, 1015(g); 1086R1

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

Include in box O:

- the top-up disability payment that you made to an employee (or former employee), if you contributed to a group insurance plan;
- the wage loss replacement benefits (including those that relate to previous years) paid in the year for total or partial loss of employment income, if they were paid:
  - by an **insurer** under a wage loss replacement plan (health insurance, accident insurance, disability insurance or income insurance) to which the beneficiary's employer contributed,
  - by the **beneficiary's employer** under a plan based on insurance principles (that is, a plan under which funds are accumulated in the hands of a trustee or in a trust account and are sufficient to guarantee the payment of potential claims) to which the employer contributed.

If this is the sole source of the income entered in box O, enter "RN" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RN" in one of the blank boxes, followed by the total amount of the wage loss replacement benefits and the top-up disability payments included in box O.

As a rule, amounts paid by a third party under an **administrative services only (ASO) contract** that is not based on insurance principles must be included in box A, instead of box O.

#### 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.



If the income entered in box O includes:

- wage loss replacement benefits that relate to employment income situated on a reserve or premises, see section 3.20;
- a retroactive payment of wage loss replacement benefits, a portion of which applies to previous years, see section 4.3.

If the employee (or former employee) repaid you or the CNESST reimbursed you wage loss replacement benefits paid in the year or in a previous year, see section 5.1.

If the employee (or former employee) repaid you all or part of the top-up disability payments made in the year or in a previous year, see section 5.2.

**Additional information Code O-4 (repayment of wage loss replacement benefits)**

Conditions	Information to be entered on the RL-1 slip	Details
The employee (or former employee) repaid you or the CNESST reimbursed you wage loss replacement benefits paid in the year or in a previous year.	Enter "O-4" in one of the blank boxes, followed by the amount of the repayment of wage loss replacement benefits.	The employee or former employee can claim a deduction for the amount related to code O-4 in their income tax return.

38, 43, 43.0.1, 43.0.2, 78.1.1, 1086R1(f)

### 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 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 this is the sole source of the income entered in box O, enter "RO" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RO" in one of the blank boxes, followed by the value of the taxable benefit paid to a shareholder included in box O.

Do not include the value of a taxable benefit in box O if the benefit is granted to a shareholder who is also an employee and the shareholder claims it as an employee rather than as a shareholder (such benefits must be reported in box A and in boxes J, K, L, P, V and W, as applicable).

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 include the value of the benefit in box O.

If this is the sole source of the income entered in box O, enter "RP" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RP" in one of the blank boxes, followed by the value of the taxable benefit paid to a partner included 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, include in box O the amounts that you paid or allocated under the arrangement.

If this is the sole source of the income entered in box O, enter "RQ" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RQ" in one of the blank boxes, followed by the amount of income from a retirement compensation arrangement included in box O.

#### 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.

313.5, 890.1–890.11, 1015(q); 1086R1

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

Include 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.

If this is the sole source of the income entered in box O, enter "RR" in the box marked "Code (case O)." If there are multiple sources of income, enter "RZ" in the box marked "Code (case O)" and "RZ-RR" in one of the blank boxes, followed by the amount of payments made to a person not resident in Canada included in box O.

1015; 1015R18, 1086R1



### 3.17.21 Financial assistance (RS)

Include in box O any financial assistance (with the exception of amounts attributable to childcare expenses) paid by a government or government agency to support an individual with professional integration, including:

- earnings supplements paid under a project sponsored by a government or government agency;
- Employment Insurance benefits paid under a program established by the Canada Employment Insurance Commission;
- financial assistance paid under a program similar to a program established under the *Employment Insurance Act* (federal statute);
- income replacement benefits similar to income replacement benefits provided under a program established under the *Employment Insurance Act*.

If this is the sole source of the income entered in box O, enter “RS” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RS” in one of the blank boxes, followed by the amount of the financial assistance included in box O.

*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)

Include in box O 100% of the net salary or wages you paid an employee for each day or part of a day the employee missed work in order to receive care, undergo medical tests that were not performed at your request or carry out activities as part of a personalized rehabilitation program, if you did not apply to the CNESST for a reimbursement.

The employee can claim a deduction for this amount in their income tax return.

If this is the sole source of the income entered in box O, enter “RT” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RT” in one of the blank boxes, followed by the amount of the other indemnities included in box O.

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*

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

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

If this is the sole source of the income entered in box O, enter “RU” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RU” in one of the blank boxes, followed by the amount of the educational assistance payments included in box O.

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

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

Include in box O the accumulated income payments from an RESP.

If this is the sole source of the income entered in box O, enter “RV” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RV” in one of the blank boxes, followed by the amount of the accumulated income payments included in box O.

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





### 3.17.25 Apprenticeship Grant (RX)

Include in box O any grant paid by Employment and Social Development Canada to an apprentice in one of the designated Red Seal trades.

If this is the sole source of the income entered in box O, enter “RX” in the box marked “Code (case O).” If there are multiple sources of income, enter “RZ” in the box marked “Code (case O)” and “RZ-RX” in one of the blank boxes, followed by the amount of the apprenticeship grant included in box O.

*312(i)*

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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 a current, former or future employee. If it does, you must enter the value of the benefit in box P.

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. These payments are not to be included in boxes A and L.

Do not enter in box Q:

- the portion of the salary or wages earned in the year that will be paid in another year under a salary deferral arrangement (see section 6.1);
- the portion of the salary or wages earned in a previous year that you paid to the employee during the year under a salary deferral arrangement (see section 6.1);
- the amounts paid to the employee during the year under a deferred salary leave plan (see section 6.2.1).

*38; AQPP 45(b)*

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

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If you are filing an RL-1 slip for an Indian, enter in box R the total of the following amounts:

- the gross employment income situated on a reserve or premises (such income must **not** be included in box A);
- the retiring allowances included in box O (code RJ) related to employment income situated on a reserve or premises;
- the benefits paid under a wage loss replacement plan included in box O (code RN) related to employment income situated on a reserve or premises.

The Indian employee can claim a deduction for this amount in their income tax return.



### 3.20.1 Determination of employment income situated on a reserve or premises

To determine the amount of gross employment income that is situated on a reserve or premises and related retiring allowances and benefits paid under a wage loss replacement plan, you must take into account the percentage of the Indian employee's duties that are performed on a reserve or premises. For more information, see Table 3 below.

**TABLE 3** Determination of employment income situated on a reserve or premises

<b>Percentage of the Indian employee's duties that are performed on a reserve or premises</b>		
<b>50% or less</b>	<b>More than 50% and less than 90%</b>	<b>90% or more</b>
<p><b>All</b> of the employment income constitutes employment income situated on a reserve or premises if <b>both</b> of the following conditions are met:</p> <ul style="list-style-type: none"> <li>• The Indian employee lives on a reserve.</li> <li>• You manage and administer your business on a reserve or premises.</li> </ul> <p>If these conditions are not met, only the <b>portion</b> of the employment income attributable to the duties performed on the reserve or premises is employment income situated on a reserve or premises.</p>	<p><b>All</b> of the employment income constitutes employment income situated on a reserve or premises if <b>one</b> of the following conditions is met:</p> <ul style="list-style-type: none"> <li>• The Indian employee lives on a reserve.</li> <li>• You manage and administer your business on a reserve or premises.</li> </ul> <p>If these conditions are not met, only the <b>portion</b> of the employment income attributable to the duties performed on the reserve or premises is employment income situated on a reserve or premises.</p>	<p>All of the employment income constitutes employment income situated on a reserve or premises.</p>
<p><b>Employer who is an Indian band, band council or Indian organization</b></p> <p>All of the employment income constitutes employment income situated on a reserve or premises if the following conditions are met:</p> <ul style="list-style-type: none"> <li>• The Indian employee's duties are part of your non-commercial activities which are intended for the greater welfare of Indians who, for the most part, live on reserves.</li> <li>• You manage and administer your business on a reserve.</li> <li>• You are an employer that is: <ul style="list-style-type: none"> <li>– an Indian band that has a reserve;</li> <li>– a band council that represents one or more Indian bands that have reserves; or</li> <li>– an Indian organization that falls within the jurisdiction of one or more bands or band councils, and you are exclusively devoted to the social, cultural, educational or economic development of Indians who, for the most part, live on reserves.</li> </ul> </li> </ul> <p>If these conditions are not met, you must determine if the employment income is situated on a reserve or premises based on the percentage of the Indian employee's duties that are performed on a reserve or premises (see the instructions above).</p>		



### Example 1

You are an employer who manages and administers a business on a reserve. You paid an Indian employee gross employment income of \$26,000. 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.

None of the gross employment income constitutes employment income situated on a reserve or premises, because the conditions in Table 3 are not met. If the employee performs less than 50% of their duties on a reserve or premises, they have to live on a reserve in order for the full amount to constitute employment income situated on a reserve or premises.

Only the 40% portion of gross employment income that is attributable to the duties performed on the reserve is employment income situated on a reserve or premises in this case. This means you have to enter \$10,400 ( $\$26,000 \times 40\%$ ) in box R. You must also enter in box A the portion of gross employment income that does not constitute employment income situated on a reserve or premises, that is \$15,600 ( $\$26,000 - \$10,400$ ).

### Example 2

You are an employer who manages and administers a business on a reserve. You paid an Indian employee gross employment income of \$26,000. 40% of the employee's duties are performed on the reserve and 60% are performed off the reserve. The employee lives on a reserve.

All of the gross employment income constitutes employment income situated on a reserve or premises, because the conditions in Table 3 are met. If the employee performs less than 50% of their duties on a reserve or premises, they have to live on the reserve to have all of their gross employment income constitute employment income situated on a reserve or premises.

You must enter in box R all of the gross employment income (\$26,000). You must leave box A blank, as all of the gross employment income is entered in box R.

## 3.20.2 Additional information

### Additional information Code R-1 (employment income)

Conditions	Information to be entered on the RL-1 slip
The amount entered in box R includes employment income situated on a reserve or premises.	Enter "R-1" in one of the blank boxes, followed by the amount of gross employment income situated on a reserve or premises. <b>Do not include</b> retiring allowances or benefits paid under a wage loss replacement plan that are included in box R.

### Example 1

You are an employer who manages and administers a business on a reserve. You paid an Indian employee gross employment income of \$26,000. 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.

You entered in box R the portion of gross employment income that constitutes employment income situated on a reserve or premises, that is \$10,400 ( $\$26,000 \times 40\%$ ).

You must enter "R-1" in one of the blank boxes, followed by the amount of gross employment income included in box R (\$10,400).

### Example 2

You are an employer who manages and administers a business on a reserve. You paid an Indian employee gross employment income of \$26,000 and a retiring allowance of \$5,000. 40% of the employee's duties are performed on the reserve and 60% are performed off the reserve. The employee lives on a reserve.

You entered in box R all of the gross employment income and all of the retiring allowance, that is \$31,000 (\$26,000 + \$5,000).

You must enter "R-1" in one of the blank boxes, followed by the amount of gross employment income included in box R (\$26,000).

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## 3.21 Box S – Tips

If you are filing an RL-1 slip for an employee who worked in the restaurant, bar or hotel sector, enter in box S the total of the following amounts:

- the net tips that the employee reported during the year (amount on line 5 in Part 2 of the *Register and Statement of Tips* [TP-1019.4-V] if the employee gave you this document);
- the controlled tips (service charges added to the customer's bill) that you distributed to the employee during the year.

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

If you are filing an RL-1 slip for an employee who worked in the restaurant, bar or hotel sector, enter in box T the tips that you allocated to the employee during the year.

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

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

The amount is 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

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.

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](#)



### 3.25 Box W – Motor vehicle

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.

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](#)

### 3.26 Box marked “Code (case O)”

Where applicable, enter in the box marked “Code (case O)” the alphabetic code corresponding to the type of income reported in box O. Table 4 below lists and briefly describes the codes that can be entered in the box marked “Code (case O)” and provides a reference to the section or sections of the guide where you'll find more information.

If **more than one** code applies to the amount in box O, enter “RZ” in the box marked “Code (case O).” For each type of income, enter the appropriate code in one of the blank boxes followed by the corresponding amount. See Table 5 in section 3.27 for these codes.

#### Example

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

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

**TABLE 4** Codes for the box marked “Code (case O)”

Code	Description	Section of guide
CA	Wage Earner Protection Program payments	3.17.1
CB	TFSA	3.17.2
CC	Payments to the beneficiary of an RDSP	3.17.3
CD	Benefits paid to the parents of a crime victim	3.17.4
RA	Supplementary unemployment benefits	3.17.5
RB	Scholarships, bursaries, fellowships and prizes	3.17.6
RC	Research grants	3.17.7
RD	Fees for services rendered	3.17.8
RG	Labour adjustment benefits	3.17.9



Code	Description	Section of guide
RH	Labour adjustment benefits for older workers and income assistance payments	3.17.10
RI	Benefits paid under a program administered under the <i>Department of Fisheries and Oceans Act</i> (federal statute)	3.17.11
RJ	Retiring allowance	3.17.12 and 6.4
RK	Death benefit	3.17.13, 4.1 and 6.3
RL	Patronage dividends	3.17.14
RM	Commissions paid to a self-employed person	3.17.15
RN	Benefits paid under a wage loss replacement plan	3.17.16, 4.4, 5.1, 5.2 and 6.4
RO	Benefits received by a shareholder	3.17.17
RP	Benefits received by a partner	3.17.18
RQ	Retirement compensation arrangement	3.17.19
RR	Services rendered in Québec by a person not resident in Canada	3.17.20
RS	Financial assistance	3.17.21
RT	Other indemnities paid by the employer further to an industrial accident	3.17.22 and 4.4.1
RU	Educational assistance payments from an RESP	3.17.23
RV	Accumulated income payments from an RESP	3.17.24
RX	Apprenticeship Grant	3.17.25
RZ	Income from more than one source	3.17.1–3.17.25

### 3.27 Additional information

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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Table 5 below lists and briefly describes the codes that can be entered on the RL-1 slip, and provides a reference to the section or sections of the guide where you'll find more information.

**TABLE 5** Additional information

Code	Description	Section of guide
A-1	Employee benefit plan	3.3.5 and 4.1
A-2	Employee trust	3.3.6 and 4.2
A-3	Repayment of salary or wages	3.3.12, 5.3 and 5.6
A-4	Chainsaw expenses	3.3.14
A-5	Brushcutter expenses	3.3.14



<b>Code</b>	<b>Description</b>	<b>Section of guide</b>
A-6	Remuneration received by a Québec sailor	3.3.15
A-7	Canadian Forces personnel and police deduction	3.3.16
A-9	Deduction for foreign specialists	3.3.17
A-10	Deduction for foreign researchers	3.3.17
A-11	Deduction for foreign researchers on a post-doctoral internship	3.3.17
A-12	Deduction for foreign experts	3.3.17
A-13	Deduction for foreign professors	3.3.17
A-14	Exemption rate	3.3.17
B-1	CPP contribution	4.6
D-1	Retirement compensation arrangement	3.6
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	4.6
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 and 5.1
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



Code	Description	Section of guide
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
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 Grant <sup>2</sup>	3.17.25
R-1	Employment income	3.20 and 6.4
V-1	Tax-exempt benefit for board and lodging	N/A <sup>3</sup>
200	Currency used	4.5
201	Allowance for childcare expenses	N/A
211	Benefit related to previous employment	3.3.1
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 their 18th birthday.

You are also obliged to provide a new employee who does not yet have a SIN with information on how they 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 OTHER PAYMENTS

## 4.1 Amounts paid by a custodian of an employee benefit plan

If you are the custodian of an employee benefit plan and you paid an amount to a beneficiary of the plan, see the instructions below for the information to be entered on the beneficiary's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	Enter the total amount paid to the beneficiary of the employee benefit plan (including any amounts paid further to the disposition of an interest in the plan), <b>other than</b> : <ul style="list-style-type: none"> <li>• refunds of amounts paid into the plan by the beneficiary;</li> <li>• death benefits (such benefits are to be reported in box O);</li> <li>• pension benefits for services performed during a period in which the employee was not resident in Canada (such benefits are to be reported on the RL-2 slip).</li> </ul>
Box G	Enter "0," since payments to the beneficiary of an employee benefit plan are not subject to QPP contributions.
Box I	Enter "0," since payments to the beneficiary of an employee benefit plan are not subject to QPIP premiums.
Box O	Enter in box O the total death benefits paid to the beneficiary of the employee benefit plan.
Box marked "Code (case O)" – Code RK	Also enter "RK" in the box marked "Code (case O)."
Additional information – Code A-1	Enter "A-1" in one of the blank boxes, followed by the total amount paid included in box A.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### 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, 1086R1



## 4.2 Amounts allocated by a trustee of an employee trust

If you are the trustee of an employee trust and you allocated an amount to a beneficiary of the trust, see the instructions below for the information to be entered on the beneficiary's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	Enter the total amount allocated to the beneficiary of the employee trust.
Box G	Enter "0," since amounts allocated to the beneficiary of an employee trust are not subject to the QPP contribution.
Box I	Enter "0," since amounts allocated to the beneficiary of an employee trust are not subject to the QPIP premium.
Additional information – Code A-2	Enter "A-2" in one of the blank boxes, followed by the total amount allocated included in box A.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### Employee trust

An arrangement 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, 1086R1*

## 4.3 Retroactive payments

You must give a statement to an employee, a former employee or a beneficiary if one of the following conditions is met:

- The amount entered in box A includes the retroactive payment of employment income 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.
- The amount entered in box O includes the retroactive payment of wage loss replacement benefits (code RN), and a portion of the payment relates to previous years.

On the statement, you must specify the total amount paid for previous years, the years concerned and the amount for each year. The employee, former employee or beneficiary can request an income tax adjustment in the income tax return.

*725.1.2*



## 4.4 Indemnities further to an industrial accident – CNESST

### 4.4.1 Amounts paid by the employer further to an industrial accident

If you paid amounts to an employee further to an industrial accident or occupational disease, see the instructions below for the information to be entered on the employee's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	<p>Include the following amounts:</p> <ul style="list-style-type: none"> <li>• 100% of the net salary or wages you paid an employee on the day they stopped working (that is, the last full or partial day the employee worked following their accident);</li> <li>• the amount <b>exceeding</b> the income replacement indemnity that is 90% of an employee's net salary or wages, that you paid an employee in the first 14 days after they stopped working;</li> <li>• the gross employment income (including unused sick leave) you paid an employee from the 15th day following the day they stopped working to the day the CNESST hands down its decision;</li> <li>• the wage loss replacement benefits that you paid an employee (<b>unless</b> you paid the benefits under a plan based on insurance principles to which you contributed, in which case they must be reported in box O);</li> <li>• the amount you paid an employee in addition to the income replacement indemnity the employee received from the CNESST after a favourable decision by the CNESST;</li> <li>• the amount <b>exceeding</b> 100% of the net salary or wages you paid an employee for each day or part of a day that the employee missed work in order to receive care, undergo medical tests that were not performed at your request or carry out activities as part of a personalized rehabilitation program;</li> <li>• 100% of the net salary or wages you paid an employee for a medical test performed at your request;</li> <li>• the total amount of an advance of income replacement indemnities or a loan you made to an employee, <b>if the employee did not repay you or the CNESST did not reimburse you any amounts in the year the CNESST handed down its decision.</b></li> </ul>
Box G	Enter the pensionable salary or wages under the QPP paid for the year, taking into account the amounts paid to an employee further to an industrial accident or occupational disease that are included in box A.
Box I	Enter the eligible salary or wages under the QPIP paid for the year, taking into account the amounts paid to an employee further to an industrial accident or occupational disease that are included in box A.
Box L	Enter the total amount of an advance of income replacement indemnities or a loan you made to an employee, <b>if the employee did not repay you or the CNESST did not reimburse you any amounts in the year the CNESST handed down its decision.</b>
Box O Box marked "Code (case O)" – Code RN	<p>Enter in box O the wage loss replacement benefits you paid an employee under a plan based on insurance principles (that is, a plan under which funds are accumulated in the hands of a trustee or in a trust account and are sufficient to guarantee the payment of potential claims) to which you contributed.</p> <p>Also enter "RN" in the box marked "Code (case O)."</p>
Box O Box marked "Code (case O)" – Code RT	<p>Enter in box O 100% of the net salary or wages you paid an employee for each day or part of a day they missed work in order to receive care, undergo medical tests that were not performed at your request or carry out activities as part of a personalized rehabilitation program, if you did not apply to the CNESST for a reimbursement of this amount.</p> <p>The employee can claim a deduction for this amount in their income tax return.</p> <p>Also enter "RT" in the box marked "Code (case O)."</p>
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.



## NOTE

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*.

Do **not** use the RL-1 slip to report:

- the income replacement indemnity that is 90% of an employee’s net salary or wages, that you paid an employee in the first 14 days after they stopped working (this indemnity must be reported on the RL-5 slip filed by the CNESST);
- an advance of income replacement indemnities or a loan (including interest accumulated) you paid an employee from the 15th day following the day they stopped working to the day the CNESST handed down its decision;
- the income replacement indemnity that is 100% of the net salary or wages you paid an employee for each day or part of a day the employee missed work in order to receive care, undergo medical tests that were not performed at your request or carry out activities as part of a personalized rehabilitation program, if you applied to the CNESST for a reimbursement of this amount (this indemnity must be reported on the RL-5 slip filed by the CNESST).

If the employee **repays** or the CNESST **reimburses**:

- employment income included in box A, see section 5.3;
- wage loss replacement benefits included in box O (code RN), see section 5.1;
- an advance of income replacement indemnities or a loan, see section 5.6.

*37.0.4, 311(k.0.1), 336(d.3.1)*

## 4.4.2 Wage loss replacement benefits paid by an insurer

If you are an insurer and you paid amounts to a beneficiary further to an industrial accident or occupational disease, see the instructions below for the information to be entered on the beneficiary’s RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box O Box marked “Code (case O)” – Code RN	Enter in box O the wage loss replacement benefits you paid to a beneficiary to compensate for the loss of all or part of the beneficiary’s employment income, under a wage loss replacement plan (health insurance, accident insurance, disability insurance or income insurance) to which the beneficiary’s employer contributed.  Also enter “RN” in the box marked “Code (case O).”
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

## NOTE

If the employee **repays** you or the CNESST **reimburses** you wage loss replacement benefits included in box O, see section 5.1.

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

You can enter the amount in box A in a foreign currency if it is not possible to enter it in Canadian dollars.

### Additional information Code 200 (name of the foreign currency)

Conditions	Information to be entered on the RL-1 slip
The amount in box A is in a foreign currency because it cannot be entered in Canadian dollars.	Enter “200” in one of the blank boxes, followed by the full name of the foreign currency (for example, US dollar).



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## 4.6 CPP contribution

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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, see the instructions below for the amounts to be entered in the boxes of the employee's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box B	Do <b>not</b> enter in box B the total CPP contributions withheld during the year.
Additional information – Code B-1	Enter "B-1" in one of the blank boxes, followed by the total CPP contributions withheld during the year.
Additional information – Code G-2	Enter "G-2" in one of the blank boxes, followed by the total amount of pensionable earnings under the CPP entered in box 26 of the employee's T4 slip you completed for each province other than Québec in which the employee worked.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

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## 4.7 RRSP, PRPP and VRSP contributions

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### 4.7.1 Source deductions

Do **not** enter on the RL-1 slip amounts you withheld during the year as contributions to an RRSP, a PRPP or a VRSP. The RRSP issuer or the PRPP or VRSP administrator will provide an official receipt to the employee for these amounts.

### 4.7.2 RRSP contributions made by the employer

If you made contributions to an RRSP during the year on behalf of an employee (or an employee's spouse), see the document *Taxable Benefits* (IN-253-V).

### 4.7.3 PRPP and VRSP contributions made by the employer

Do **not** enter on the RL-1 slip PRPP or VRSP contributions you made during the year to the PRPP or VRSP administrator on behalf of an employee.



# 5 OTHER REIMBURSEMENTS

## 5.1 Repayment of wage loss replacement benefits

If, pursuant to an arrangement, an employee or former employee repays you or the CNESST reimburses you wage loss replacement benefits **in the year** they were received, see the instructions below for the information to be entered on the employee’s (or former employee’s) RL-1 slip.

If you are an employer who **has not paid** wage loss replacement benefits under a plan based on insurance principles, see section 5.3.

Box	Information to be entered on the RL-1 slip
Box 0 Box marked “Code (case 0)” – Code RN	Enter in box 0 the wage loss replacement benefits paid during the year, including the wage loss replacement benefits repaid in the year. Also enter “RN” in the box marked “Code (case 0).”
Additional information – Code 0-4	Enter “0-4” in one of the blank boxes, followed by the amount of the wage loss replacement benefit repayment. The employee or former employee can claim a deduction for this amount in their income tax return.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

If the employee or former employee repays you or the CNESST reimburses you wage loss replacement benefits **in a different year** than the one they were received in, see the instructions below for the information to be entered on the employee’s (or former employee’s) RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box 0 Box marked “Code (case 0)” – Code RN	Leave box 0 and the box marked “Code (case 0)” blank.
Additional information – Code 0-4	Enter “0-4” in one of the blank boxes, followed by the amount of the wage loss replacement benefit repayment. The employee or former employee can claim a deduction for this amount in their income tax return.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### NOTE

You are not required to file an amended RL-1 slip for the year the wage loss replacement benefits were received.

78.1



## 5.2 Repayment of top-up disability payments

If, pursuant to an arrangement, an employee or a former employee repays you all or part of the top-up disability payments **in the year** they were received, see the instructions below for the information to be entered on the employee's (or former employee's) RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box 0 Box marked "Code (case 0)" – Code RN	Enter in box 0 the top-up disability payments paid during the year, including the top-up disability payments repaid in the year. Also enter "RN" in the box marked "Code (case 0)."
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

If an employee or former employee repays you all or part of the top-up disability payments **in a different year** than the one they were received, see the instructions below for the information to be entered on the employee's (or former employee's) RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box 0 Box marked "Code (case 0)" – Code RN	Leave box 0 and the box marked "Code (case 0)" blank.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### NOTE

You are not required to file an amended RL-1 slip for the year the top-up disability payments were received.

You must provide the employee or former employee with a written statement indicating the amount repaid in the year, so the employee or former employee can claim a deduction for this amount in their income tax return.

## 5.3 Repayment of employment income paid for a period in which the employee did not perform their duties

If, pursuant to an arrangement, an employee (or former employee) repays you or the CNESST reimburses you, **in the year** it was received, an amount equal to the employment income that you paid for a period in which the employee or former employee did not perform their duties (including a period in which the employee or former employee did not work further to an industrial accident or occupational disease), see the instructions below for the information to be entered on the employee's (or former employee's) RL-1 slip.





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 5.4.

<b>Box</b>	<b>Information to be entered on the RL-1 slip</b>
<b>Box A</b>	Enter the gross employment income paid during the year, including the gross employment income for a period in which the employee did not perform their duties that the employee repaid in the year.
<b>Box B</b>	Enter the total QPP contributions withheld during the year, including the QPP contributions withheld from the gross employment income subject to QPP contributions for a period in which the employee did not perform their duties that the employee repaid in the year.
<b>Box E</b>	Enter the total Québec income tax withheld during the year, including the income tax withheld on the gross employment income for a period in which the employee did not perform their duties that the employee repaid in the year.
<b>Box G</b>	Enter the pensionable salary or wages under the QPP for the year, including the gross employment income subject to QPP contributions for a period in which the employee did not perform their duties that the employee repaid in the year.
<b>Box H</b>	Enter the total QPIP premiums withheld during the year, including the QPIP premiums withheld from the gross employment income subject to QPIP premiums for a period in which the employee did not perform their duties that the employee repaid in the year.
<b>Box I</b>	Enter the eligible salary or wages under the QPIP for the year, including the gross employment income subject to QPIP premiums for a period in which the employee did not perform their duties that the employee repaid in the year.
<b>Additional information – Code A-3</b>	Enter “A-3” in one of the blank boxes, followed by the amount of gross employment income paid in the year that was repaid.  The employee or former employee can claim a deduction for this amount in their income tax return.
<b>Other boxes and additional information</b>	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

If the employee or former employee repays you or the CNESST reimburses you an amount **in a different year** than the one it was received in, see the instructions below for the information to be entered on the employee’s (or former employee’s) RL-1 slip.

<b>Box</b>	<b>Information to be entered on the RL-1 slip</b>
<b>Additional information – Code A-3</b>	Enter “A-3” in one of the blank boxes, followed by the amount of gross employment income paid in a previous year that was repaid.  The employee or former employee can claim a deduction for this amount in their income tax return.
<b>Other boxes and additional information</b>	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

**NOTE**

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.



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## 5.4 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 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**.

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

#### 5.4.1.1 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.
- The employee repaid an amount equal to the net income, or entered into an arrangement with you to repay the amount, by 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.



### 5.4.1.2 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.

### 5.4.1.3 Information to be entered on the RL-1 slip

See the instructions below for the information to be entered on the employee's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	Enter the actual employment income, that is, the employment income paid during the year <b>minus</b> the gross income paid by mistake.
Box B	Enter the total QPP contributions withheld during the year (including the amounts withheld from the gross employment income paid by mistake that was subject to QPP contributions), <b>minus</b> the QPP contributions withheld from the gross employment income paid by mistake that was subject to QPP contributions if the employee repaid an amount equal to the net income.
Box E	Enter the total Québec income tax withheld during the year (including the income tax withheld on the gross employment income paid by mistake), <b>minus</b> the income tax withheld on the gross employment income paid by mistake if the employee repaid an amount equal to the net income.
Box G	Enter the actual pensionable salary or wages under the QPP, that is, the pensionable salary or wages under the QPP for the year <b>minus</b> the gross income paid by mistake that was subject to QPP contributions.
Box H	Enter the total QPIP premiums withheld during the year (including the QPIP premiums withheld from the gross employment income paid by mistake that was subject to QPIP premiums), <b>minus</b> the QPIP premiums withheld from the gross employment income paid by mistake that was subject to QPIP premiums if the employee repaid an amount equal to the net income.
Box I	Enter the actual eligible salary or wages under the QPIP, that is, the eligible salary or wages under the QPIP for the year <b>minus</b> the gross employment income paid by mistake that was subject to QPIP premiums.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

#### NOTE

The employment income that you paid by mistake and that the employee subsequently repays you does not constitute income for the year in which the employee received it.

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



## 5.5 Repayment of QPP contributions and QPIP premiums

If, during the year, an employee repays you employee QPP contributions or QPIP premiums that you paid in a previous year, you must file an amended RL-1 slip (see section 2.5) for the previous year.

See the instructions below for the amounts to be entered on the employee's amended RL-1 slip.

Box	Information to be entered on the amended RL-1 slip
Box A	Enter the gross employment income in box A of the RL-1 slip that was previously filed, <b>minus</b> the total QPP contributions and QPIP premiums that the employee has repaid.
Box G	For information about how to calculate the amount that must be entered in this box, see section 3.9.
Box I	For information about how to calculate the amount that must be entered in this box, see section 3.11.
Box L	Enter the amount of the taxable benefits reported in box L of the RL-1 slip that was previously filed, <b>minus</b> the total QPP contributions and QPIP premiums that the employee has repaid.
Other boxes and additional information	<b>Enter</b> in the appropriate boxes of the amended RL-1 slip any additional information and unchanged amounts from the other boxes of the RL-1 slip that was previously filed.

## 5.6 Repayment of an advance or loan paid further to an industrial accident

If an employee repays you or the CNESST reimburses you, **in the year** the CNESST handed down its decision, the total amount of an advance of income replacement indemnities or a loan made to the employee further to an industrial accident or occupational disease, you are not required to file an RL-1 slip for this repayment.

However, if you authorized the employee to use sick leave to repay you or the employee repays you or the CNESST reimburses you **only a portion** of an advance of income replacement indemnities or a loan, you must file an RL-1 slip for the employee. See the instructions below for the information to be entered on the employee's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	Include the following amounts: <ul style="list-style-type: none"> <li>the amount of the advance of income replacement indemnities or the loan you made to the employee, <b>minus</b> the portion of the advance or loan that the employee repaid or the CNESST reimbursed to you in the year the CNESST handed down its decision;</li> <li>the gross employment income the employee would have received for sick leave at the time you allowed the employee to use sick leave to repay you.</li> </ul>
Box L	Include the amount of the advance of income replacement indemnities or the loan you made to the employee, <b>minus</b> the portion of the advance or loan that the employee repaid or the CNESST reimbursed to you in the year the CNESST handed down its decision.
Additional information – Code A-3	Do not enter this additional information.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.



If an employee repays you or the CNESST reimburses you, **in a different year** than the one the CNESST handed down its decision, all or part of an advance of income replacement indemnities or a loan made to the employee further to an industrial accident or occupational disease, see the instructions below for the information to be entered on the employee’s RL-1 slip.

Box	Information to be entered on the RL-1 slip
Additional information – Code A-3	Enter “A-3” in one of the blank boxes, followed by the amount of the repayment of an advance of income replacement indemnities or a loan made to the employee further to an industrial accident or occupational disease.  The employee can claim a deduction for this amount in their income tax return.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

**NOTE**

You are not required to file an amended RL-1 slip for the year the advance of income replacement indemnities or the loan was received. In addition, you cannot request a refund for an overpayment of employer contributions.



# 6 EMPLOYEES – SPECIAL CASES

## 6.1 Employees with a salary deferral arrangement

If an employee has entered into a salary deferral arrangement with you 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, see the instructions below for the information to be entered on the employee’s RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	<p>If you are filing an RL-1 slip <b>for the year in which the salary or wages were earned</b>, include in box A the portion of the salary or wages earned during the year that is to be paid in another year under a salary deferral arrangement.</p> <p>If you are filing an RL-1 slip <b>for the year in which the deferred salary or wages are paid</b> under a salary deferral arrangement, do not include in box A the portion of the salary or wages earned in a previous year that you paid to the employee during the year.</p> <p>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.</p>
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### 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.

47.10–47.17

#### Example

An employee entered into a salary deferral arrangement with you to defer the payment of \$3,000 (a portion of the salary the employee earned in 2021) to 2023. The interest accrued for the employee’s benefit on this amount is \$100 in 2021 and \$150 in 2022. In 2023, you pay your employee \$3,250 (\$3,000 + \$100 + \$150).

For 2021, you must include \$3,100 in box A. This amount corresponds to the total of the following amounts:

- \$3,000, which is the portion of the salary earned during the year that is to be paid in 2023;
- \$100, which is the interest accrued during the year.

For 2022, you must include \$150 (the interest accrued during the year) in box A.

For 2023, no amount is to be included in box A.

Year	2021	2022	2023 (payment)
Box A	\$3,100	\$150	—



## 6.2 Employees participating in a leave of absence plan

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

Section 47.16R1 of the *Regulation respecting the Taxation Act* provides information about deferred salary leave plans. Under such a plan, any amounts accumulated by an employee in anticipation of the leave are paid to the employee during the employee's leave. A deferred salary leave plan is not a salary deferral arrangement (see section 6.1) or an employee benefit plan (see section 4.1).

If your employee participates in a deferred salary leave plan, see the instructions below for details about the information to be entered on the employee's RL-1 slip.

These instructions also apply if you have to file an RL-1 slip for a professional athlete who has made certain arrangements to defer their salary or wages.

Box	Information to be entered on the RL-1 slip
Box A	Enter the gross employment income paid during the year, including the amount paid to the employee during the leave if the employee takes it in the year.
Box I	Enter the total amount entered in box A <b>plus</b> the portion of the salary or wages earned in the year that will be paid during the leave, <b>minus</b> the amount paid during the leave, if the employee takes it in the year.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

47.16R1, 47.16R2

#### Example

An employee who earns a salary of \$50,000 participates in a deferred salary leave plan from 2021 to 2025. You pay the employee 80% of his salary, that is, \$40,000, during these five years, and he takes the leave of absence in 2025.

For each year from 2021 to 2025, 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 2025, 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	2021	2022	2023	2024	2025 (leave)
Box A	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Box I	\$50,000	\$50,000	\$50,000	\$50,000	—



## 6.2.2 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 6.1) or an employee benefit plan (see section 4.1).

If your employee participates in a salary advance leave plan, see the instructions below for the information to be entered on the employee's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	Enter the salary or wages paid to the employee, including the amount paid during the leave if the employee takes it in the year.
Box I	Enter the salary or wages paid to the employee, including the amount paid during the leave if the employee takes it in the year.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### Example

An employee who earns a salary of \$60,000 participates in a salary advance leave plan from 2021 to 2025. You advance the employee 80% of his salary, that is, \$48,000, during his leave, and he takes the leave of absence in 2021.

For 2021, 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 2022 to 2025, you must enter \$48,000, which is the salary paid to the employee, in boxes A and I.

Year	2021 (leave)	2022	2023	2024	2025
Box A	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Box I	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000





## 6.3 Deceased employees

If you paid amounts for a deceased employee during the year, see the instructions below for the information to be entered on the RL-1 slip you have to file for the employee or the employee's succession.

Box	Information to be entered on the RL-1 slip
Box A	<p>Enter the gross employment income paid for the deceased employee, including all amounts to which the employee was entitled and that you would have paid 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).</p> <p>Do not include in box A death benefits you paid to the succession (such benefits are to be reported in box O).</p>
Box O Box marked "Code (case O)" – Code RK	<p>Enter in box O the death benefit paid to the deceased employee's succession in recognition of services rendered by the employee, including:</p> <ul style="list-style-type: none"> <li>• unused sick-leave credits at the date of death;</li> <li>• death benefits paid by the custodian of an employee benefit plan.</li> </ul> <p>Do not include in box O amounts paid for vacation days accumulated to the date of the employee's death (such amounts are to be reported in box A).</p> <p>Also enter "RK" in the box marked "Code (case O)."</p>
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

### NOTE

Do **not** report on the RL-1 slip any amount you paid for the employee that was **unforeseeable** at the time of death (for example, a lump sum paid under a collective agreement signed after the employee's death).

428

## 6.4 Indian employees

If you paid amounts to an Indian employee during the year, see the instructions below for the information to be entered on the employee's RL-1 slip.

Box	Information to be entered on the RL-1 slip
Box A	Enter the gross employment income paid during the year <b>minus</b> the employment income situated on a reserve or premises included in box R.
Box G	Enter the pensionable salary or wages under the QPP paid during the year, including the employment income situated on a reserve or premises included in box R if you have filed a duly completed copy of form RR-2-V, <i>Election to Participate in the Québec Pension Plan: Indian Employees Whose Employment Is Excepted by Reason of a Tax Exemption</i> .
Box I	Enter the eligible salary or wages under the QPIP paid during the year, including the employment income situated on a reserve or premises included in box R.
Box O Box marked "Code (case O)" – Code RJ	<p>Enter in box O the retiring allowances paid during the year related to employment income situated on a reserve or premises.</p> <p>Also enter "RJ" in the box marked "Code (case O)."</p>



<b>Box</b>	<b>Information to be entered on the RL-1 slip</b>
<b>Box O</b> Box marked "Code (case O)" – Code RN	Enter in box O the benefits paid under a wage loss replacement plan during the year related to employment income situated on a reserve or premises. Also enter "RN" in the box marked "Code (case O)."
<b>Box R</b>	Enter the total of the following amounts: <ul style="list-style-type: none"> <li>• the gross employment income that constitutes employment income situated on a reserve or premises (such income must <b>not</b> be included in box A);</li> <li>• the retiring allowances included in box O (code RJ) related to employment income situated on a reserve or premises.</li> <li>• the benefits paid under a wage loss replacement plan included in box O (code RN) related to employment income situated on a reserve or premises.</li> </ul> The employee will be able to claim a deduction in the income tax return.
<b>Additional information – Code R1</b>	Enter "R-1" in one of the blank boxes, followed by the amount of gross employment income situated on a reserve or premises included in box R. Do <b>not</b> enter retiring allowances or benefits paid under a wage loss replacement plan included in box R.
<b>Other boxes and additional information</b>	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

#### NOTE

In order to determine the gross employment income situated on a reserve or premises, as well as the benefits paid under a wage loss replacement plan and retirement allowances related to such employment income, you must take into account the percentage of the Indian employee's duties that are performed on a reserve or premises. For more information, see section 3.20.1.

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

If one of your employees receives employment income from a person with whom you are not dealing at arm's length, see the instructions below for the information to be entered on the employee's RL-1 slip.

<b>Box</b>	<b>Information to be entered on the RL-1 slip</b>
<b>Box A</b>	Enter the gross employment income paid during the year by the person with whom you are not dealing at arm's length.
<b>Box B</b>	Enter the total QPP contributions withheld during the year by the person with whom you are not dealing at arm's length.
<b>Box E</b>	Enter the total Québec income tax withheld during the year by the person with whom you are not dealing at arm's length, if that person does not have an establishment in Québec.
<b>Box G</b>	Enter the pensionable salary or wages under the QPP paid during the year by the person with whom you are not dealing at arm's length.
<b>Box H</b>	Enter the total QPIP premiums withheld during the year by the person with whom you are not dealing at arm's length.
<b>Box I</b>	Enter the eligible salary or wages under the QPIP paid during the year by the person with whom you are not dealing at arm's length.
<b>Other boxes and additional information</b>	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.



#### NOTE

If the person with whom you are not dealing at arm's length has an establishment in Québec, that person must file an RL-1 slip for your employee and enter in box E the Québec income tax withheld on the employment income the person paid the employee. Boxes A, B, G, H and I on that RL-1 slip must be left blank.

## 6.6 Québec employee temporarily posted outside Canada

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 en matière de sécurité sociale, see the instructions below for the information to be entered on the employee's RL-1 slip.

<b>Box</b>	<b>Information to be entered on the RL-1 slip</b>
Box A	Enter the gross employment income paid to the employee posted to one of your establishments located outside Canada.
Box B	Enter the total QPP contributions withheld during the year on this income.
Box G	Enter the pensionable salary or wages under the QPP paid during the year to the employee posted to one of your establishments located outside Canada.
Other boxes and additional information	Where applicable, enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and any additional information.

#### NOTE

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

The amounts on the RL-1 slip must be entered in Canadian dollars.



# 7 EMPLOYER – SPECIAL CASES

## 7.1 Employer that succeeds another employer

If an employer succeeds another employer following the formation or winding-up of a corporation 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 an employee's service, the successor employer and the previous employer must each file RL-1 slips for the period that concerns them.

Special rules may apply if an employer succeeds another employer following the amalgamation or winding-up of a subsidiary. See sections 7.2 and 7.3 for information on filing RL-1 slips in these situations.

### 7.1.1 Previous employer

See Table 2 in section 2.2 for a previous employer's deadline for distributing RL-1 slips to employees and filing RL-1 slips with us, when:

- the previous employer stopped making periodic remittances of source deductions and employer contributions; or
- the person required to file the RL-1 slips has died.

If the previous employer stopped operating its business, see section 7.4.

For information about the amounts to be entered on the RL-1 slips that the previous employer must file for its period, see Part 3.

### 7.1.2 Successor employer

The successor employer must file the RL-1 slips with us and distribute them to employees by the last day of February of the year following the year covered by the slips.

See the instructions below for the information that the successor employer must enter on the RL-1 slips it files for its period.

Box	Information to be entered on the RL-1 slip
Box A	Enter the gross employment income that the successor employer paid to the employee.
Box B	Enter the total QPP contributions withheld by the successor employer.
Box E	Enter the total Québec income tax withheld by the successor employer.
Box G	Enter the <b>lesser</b> of the following amounts: <ul style="list-style-type: none"><li>• the pensionable salary or wages under the QPP that the successor employer paid to the employee;</li><li>• \$61,600 <b>minus</b> the pensionable salary or wages under the QPP (maximum: \$61,600) paid by the previous employer, if the previous employer paid its employer QPP contribution.</li></ul> If this amount is equal to zero, enter "0" in box G.
Box H	Enter the total QPIP premiums withheld by the successor employer.



Box	Information to be entered on the RL-1 slip
Box I	Enter the <b>lesser</b> of the following amounts: <ul style="list-style-type: none"> <li>• the eligible salary or wages under the QPIP that the successor employer paid to the employee;</li> <li>• \$83,500 <b>minus</b> the eligible salary or wages under the QPIP (maximum: \$83,500) paid by the previous employer.</li> </ul> If this amount is equal to zero, enter "0" in box I.
Other boxes and additional information	Enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 for the period that concerns the successor employer. Also enter any additional information.

*AQPP (r.2) 8, API 59.1*

### Example 1

An employee earned \$85,000. Of that amount, \$80,000 was paid by the previous employer. The total amount of \$85,000 constitutes pensionable salary or wages under the QPP and eligible salary or wages under the QPIP. The previous employer paid the full employer contribution on the employee's pensionable salary or wages.

The successor employer must enter the **lesser** of the following amounts in box G:

- \$5,000, which is the pensionable salary or wages under the QPP that the successor employer paid to the employee;
- 0, which is \$61,600 **minus** the pensionable salary or wages under the QPP (maximum: \$61,600) paid by the previous employer.

Since the lesser amount is 0, the successor employer must enter "0" in box G.

The successor employer must also enter the **lesser** of the following amounts in box I:

- \$5,000, which is the eligible salary or wages under the QPIP that the successor employer paid to the employee;
- \$3,500, which is \$83,500 **minus** the eligible salary or wages under the QPIP (maximum: \$83,500) paid by the previous employer.

Since the lesser amount is \$3,500, the successor employer must enter that amount in box I.

### Example 2

An employee earned \$29,000. Of that amount, \$19,000 was paid by the previous employer. The total amount of \$29,000 constitutes pensionable salary or wages under the QPP and eligible salary or wages under the QPIP. The previous employer paid the full employer contribution on the employee's pensionable salary or wages.

The successor employer must enter the **lesser** of the following amounts in box G:

- \$10,000, which is the pensionable salary or wages under the QPP that the successor employer paid to the employee;
- \$42,600, which is \$61,600 **minus** the pensionable salary or wages under the QPP (maximum: \$61,600) paid by the previous employer.

Since the lesser amount is \$10,000, the successor employer must enter that amount in box G.

The successor employer must also enter the **lesser** of the following amounts in box I:

- \$10,000, which is the eligible salary or wages under the QPIP that the successor employer paid to the employee;
- \$64,500, which is \$83,500 **minus** the eligible salary or wages under the QPIP (maximum: \$83,500) paid by the previous employer.

Since the lesser amount is \$10,000, the successor employer must enter that amount in box I.



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## 7.2 Employer that amalgamates with another corporation

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If an employer that is a corporation amalgamates with one or more other corporations, the amalgamated corporations are not required to file RL-1 slips for the period preceding the amalgamation. The corporation resulting from the amalgamation must file RL-1 slips for the entire year. It must file the RL-1 slips with us and distribute them to employees by the last day of February of the year following the year covered by the slips.

See the instructions below for the information to enter on the RL-1 slips that a corporation resulting from an amalgamation has to file for its employees.

<b>Box</b>	<b>Information to be entered on the RL-1 slip</b>
<b>Box A</b>	Enter the gross employment income paid to the employee during the year (before and after the amalgamation) by the amalgamated corporations and the corporation resulting from the amalgamation.
<b>Box B</b>	Enter the total QPP contributions withheld during the year (before and after the amalgamation) by the amalgamated corporations and the corporation resulting from the amalgamation.
<b>Box E</b>	Enter the total Québec income tax withheld during the year (before and after the amalgamation) by the amalgamated corporations and the corporation resulting from the amalgamation.
<b>Box G</b>	Enter the pensionable salary or wages under the QPP paid to the employee during the year (before and after the amalgamation) by the amalgamated corporations and the corporation resulting from the amalgamation.
<b>Box H</b>	Enter the total QPIP premiums withheld during the year (before and after the amalgamation) by the amalgamated corporations and the corporation resulting from the amalgamation.
<b>Box I</b>	Enter the eligible salary or wages under the QPIP paid to the employee during the year (before and after the amalgamation) by the amalgamated corporations and the corporation resulting from the amalgamation.
<b>Other boxes and additional information</b>	Enter in the other boxes of the RL-1 slip the amounts calculated according to the instructions given in Part 3 and taking into account the amounts paid before and after the amalgamation by the amalgamated corporations and the corporation resulting from the amalgamation. Also enter any additional information.

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## 7.3 Employer that winds up a subsidiary

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If an employer that is a parent corporation winds up a subsidiary and at least 90% of the subsidiary's property is attributed to the employer, the wound-up subsidiary is not required to file RL-1 slips for the period preceding the winding-up. The parent corporation has to file the RL-1 slips for the entire year. It must file the RL-1 slips with us and distribute them to employees by the last day of February of the year following the year covered by the slips.

For information about the amounts to enter on an RL-1 slip that a parent corporation has to file for an employee, see section 7.2. Follow the instructions, with the necessary modifications.



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## **7.4 Employer that stops carrying on its business**

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If an employer stops carrying on its business, it must file the RL-1 slips with us and distribute them to employees by the 30th day after the date on which the business activities stopped.

For information about the amounts to be entered on the RL-1 slip, see Part 3.

Special rules may apply if an employer stops operating their business following the amalgamation or winding-up of a subsidiary. See sections 7.2 and 7.3 for information on filing RL-1 slips in these situations.

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## **7.5 Public service body that is amalgamated**

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If an 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*, and the employer undergoes an amalgamation, annexation, division, regrouping or constitution as a legal person, see section 7.2.



**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). Reportez ce montant à la ligne 205, après soustraction du montant inscrit à la case D-1.
- 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 ou 34 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 aux apprentis (ligne 154)
- RY** Paiement unique pour les aînés plus âgés (ligne 114)
- 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)
- O-5** Prestations du Programme incitatif pour la rétention des travailleurs essentiels (PIRTE) [ligne 154]
- O-6** Prestations canadiennes d'urgence (PCU ou PCUE) [lignes 154 et 169]
- O-7** Prestations canadiennes relatives à la relance économique (PCRE, PCMRE ou PCREPA) [lignes 154 et 169]
- O-8** Remboursement de prestations (PIRTE) [ligne 246]
- O-9** Remboursement de prestations reçues en 2020 (PCU, PCUE, PCRE, PCMRE ou PCREPA) [ligne 246]
- O-10** Prestation canadienne pour les travailleurs en cas de confinement (lignes 154 et 169)
- 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**

<b>1 Revenus d'emploi et revenus divers</b>					
		Année	Code du relevé	N° du dernier relevé transmis	
		<b>2021</b>			
<b>A-</b> Revenus d'emploi	<b>B-</b> Cotisation au RRQ	<b>C-</b> Cotisation à l'assurance emploi	<b>D-</b> Cotisation à un RPA	<b>E-</b> Impôt du Québec retenu	<b>F-</b> Cotisation syndicale
<b>G-</b> Salaire admissible au RRQ	<b>H-</b> Cotisation au RQAP	<b>I-</b> Salaire admissible au RQAP	<b>J-</b> Régime privé d'ass. maladie	<b>K-</b> Voyages (région éloignée)	<b>L-</b> Autres avantages
<b>M-</b> Commissions	<b>N-</b> Dons de bienfaisance	<b>O-</b> Autres revenus	<b>P-</b> Régime d'ass. interentreprises	<b>Q-</b> Salaires différés	<b>R-</b> Revenu « situé » dans une réserve
<b>S-</b> Pourboires reçus	<b>T-</b> Pourboires attribués	<b>U-</b> Retraite progressive	<b>V-</b> Nourriture et logement	<b>W-</b> Véhicule à moteur	<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	Montréal	Elsewhere
418 659-6299	514 864-6299	1 800 267-6299 (toll-free)

### 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	Montréal	Elsewhere
418 659-4692	514 873-4692	1 800 567-4692 (toll-free)

### 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	Elsewhere
418 652-6159	1 800 827-6159 (toll-free)

### Individuals with a hearing impairment

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

## 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  
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3800, rue de Marly  
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