

Contribution to the health services fund

Total payroll for the purpose of determining the contribution rate that applies in your situation. Carry this amount to box 90 of the remittance slip on page 3.

NAICS code, if the amount on line 28 is less than \$6,000,000 and more than 50% of the amount is related to activities in the primary or manufacturing sectors

28 _____
 29 _____

Salary and wages subject to the contribution (see guide RLZ-1.S.G-V) _____ 30 _____

Salary and wages eligible for the credit for contributions to the health services fund _____ 31 _____ - _____ 32 _____

Subtract line 32 from line 30. _____ = _____ 34 _____

Contribution rate _____ × _____ 36 _____ %

Multiply the amount on line 34 by the rate on line 36. **Contribution to the health services fund before the reduction** = _____ 37 _____

Reduction of the contribution to the health services fund for the creation of specialized jobs (complete form LE-34.1.12-V)

Amount eligible for the reduction _____ 37a _____

Reduction rate _____ × _____ 37b _____ %

Reduction of the contribution to the health services fund for the creation of specialized jobs (maximum: amount on line 37) _____ = _____ 37c _____

Contribution to the health services fund paid or payable in the year using the applicable TPZ-1015.R.14-V remittance slips (the total of lines 26 and 38 must be equal to the total shown in Part 1) _____ - _____ 38 _____

Subtract lines 37c and 38 from line 37. Enter negative numbers preceded by a minus sign (-). Carry the result to box 92 of the remittance slip on page 3. **Contribution to the health services fund** = _____ 39 _____

Contribution related to labour standards (complete form LE-39.0.2-V)

If you have already paid your contribution related to labour standards, **subtract** the amount paid from the amount on line 41 and enter the result in box 93 of the remittance slip on page 3. If the result is \$0, enter "0" in box 93. You have until the filing deadline for the RL-1 summary to pay your contribution.

Remuneration subject to the contribution _____ 40 _____ × **0.07%** ▶ _____ 41 _____

Contribution to the Workforce Skills Development and Recognition Fund (WSDRF)

Total payroll, if over **\$2,000,000** _____ 50 _____ × **1%** ▶ _____ 51 _____

Eligible training expenditures (maximum: amount on line 51). Complete the work chart below. _____ - _____ 52 _____

Subtract line 52 from line 51. Carry the result to box 94 of the remittance slip on page 3. **WSDRF** = _____ 53 _____

Add or subtract, as applicable, the amounts on lines 27, 39, 41 and 53. If the result is negative, enter it on line 71; otherwise, enter it on line 72. Any unpaid balance may result in interest charges and a penalty. **Balance** _____ 70 _____

Refund _____ 71 _____ **Balance due** _____ 72 _____

3 Certification

I certify that the information provided on this summary and on the RL-1, RL-2 and RL-25 slips is accurate and complete.

 Name and position of the signee

 Signature

 Date

 Area code

 Telephone

 Extension

Work chart Eligible training expenditures that may be carried forward

Balance of eligible training expenditures carried forward from previous years to the current year _____ 75 _____

Eligible training expenditures for the current year _____ + _____ 76 _____

Add lines 75 and 76. _____ = _____ 77 _____

Amount used to reduce or cancel the contribution to the WSDRF (maximum: amount on line 51). Carry this amount to line 52. _____ - _____ 78 _____

Subtract line 78 from line 77. _____

Eligible training expenditures that can be carried forward to subsequent years = _____ 79 _____

The information you provide on this form may be compared with information obtained from other sources or transmitted to other government departments or agencies.



14JK ZZ 49527475

Information

This form is to be completed by any person who is required to file RL-1, RL-2 and RL-25 slips.

Filing deadline

You must file the RL-1 summary for the year concerned **no later than the last day of February of the following year.**

If you stopped carrying on your business, you must file the RL-1 summary **no later than 30 days after the date on which business activities stopped.**

If you permanently stop making periodic remittances of source deductions and employer contributions because you no longer have employees, you must file the RL-1 summary **no later than the twentieth day of the month following the month in which you made your last remittance.**

You must file RL-1, RL-2 and RL-25 slips for 2020 by the same deadline.

Payment deadline

Your payment must be received by Revenu Québec or by a financial institution no later than the **filing deadline** for the RL-1 summary.

Insufficient periodic remittances

The Québec income tax, QPP contributions and QPIP premiums you withhold from the remuneration you pay and your employer QPP contributions, QPIP premiums and contributions to the health services fund must be remitted to us periodically 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). A positive amount entered on line 27 or line 39 means your remittances have been insufficient. The amount on these lines can bear interest from the due date of each remittance.

Payment methods

You can make your payment online, at an automated teller machine (ATM) or by mailing us a cheque or money order made payable to the Minister of Revenue of Québec. If the amount in box 95 of the remittance slip is less than \$2, you do not have to make a remittance.

Filing the RL-1 summary

To file the RL-1 summary, you can mail us the paper form or you can use the online services in My Account for businesses. Copy 1 of the paper RL-1, RL-2 or RL-25 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 sent by mail to one of the following addresses:

**Montréal, Laval, Laurentides,
Lanaudière and Montérégie:**
Revenu Québec
C. P. 6700, succ. Place-Desjardins
Montréal (Québec) H5B 1J4

Québec City and other regions:
Revenu Québec
C. P. 25666, succ. Terminus
Québec (Québec) G1A 1B6

Penalties

Under the *Tax Administration Act*, you are liable to a penalty if you:

- file a remittance slip, an RL slip or the RL-1 summary late;
- fail to file online when you file more than 50 RL-1, RL-2 or RL-25 slips; or
- are late in paying an amount you should have paid before filing the RL-1 summary.

When preparing RL-1, RL-2 or RL-25 slips, you must make a reasonable effort to obtain the information to be provided on these slips. If you fail to provide **required** information, you are liable to a penalty of \$100.

Periodic CNESST payments

Do not include information pertaining to the periodic CNESST payments (relating to occupational health and safety) that you make to Revenu Québec on the remittance slip of the RL-1 summary. Such information must be included on the remittance slip of one of the following forms (depending on your remittance frequency): 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.

Overpayment of employee contributions and income tax

You cannot claim a refund for an overpayment of income tax withheld, employee QPP contributions and employee QPIP premiums. Only an employee can claim a refund of the amounts overpaid when filing their income tax return.

Completing the RL-1 summary

Instructions on how to complete the RL-1 summary are given in the *Guide to Filing the RL-1 Summary* (RLZ-1.S.G-V).

NAICS code (line 29)

Enter 11 if your total payroll is related to activities in the agriculture, forestry, fishing and hunting sector. Enter 21 if your total payroll is related to activities in the mining, quarrying, and oil and gas extraction sector. Enter 31, 32 or 33 if your total payroll is related to activities in the manufacturing sector.

Salary and wages eligible for the credit for contributions to the health services fund (lines 31 and 32)

If you are claiming a credit for contributions to the health services fund for an employee on paid leave due to the COVID-19 pandemic, enter **"19"** on line 31. If you are claiming a credit for eligible activities relating to a large investment project for which you hold an annual certificate issued by the Minister of Finance enter **"06"** on line 31. If you are claiming it for both credits, enter **"00"** on line 31.

For more information about the amount to enter on line 32, see guide RLZ-1.S.G-V.

Health services fund contribution rate (line 36)

If you are not a public-sector employer and your total payroll (amount on line 28) is \$1 million or less, enter 1.65%. If you also entered an NAICS code on line 29, enter 1.25%.

If your total payroll is between \$1 million and \$6 million, see guide RLZ-1.S.G-V.

If your total payroll is \$6 million or more, enter 4.26%.



149W ZZ 49525787

Do not attach anything to the remittance slip.



Remittance Slip

Year

RLZ-1.S-V (2020-10)

2020

90. Total payroll (health services fund). Do not include this amount in box 95.	91. QPP, QPIP and source deductions of income tax (line 27)	+ 92. Health services fund (line 39)
+ 93. Labour standards (line 41)	+ 94. WSDRF (line 53)	= 95. Total (boxes 91 to 94)

Make sure that the employer's address, NEQ and identification number are shown on this slip. Enclose a cheque or money order for the amount shown in box 95 with the remittance slip.

Cannot be used to make a payment at a financial institution